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Regulations under the
Electricity Act, 1998

Règlements pris en application de la
**Loi de 1998
sur l'électricité**



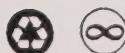
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Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 429/04

No Amendments

ADJUSTMENTS UNDER SECTION 25.33 OF THE ACT

Interpretation

1. (1) In this Regulation,
- “embedded distributor” means a licensed distributor who is not a market participant and to whom a host distributor distributes electricity;
- “embedded generator” means a generator who is not a market participant and whose generation facility is connected to a distribution system of a licensed distributor, but does not include a generator who consumes more electricity than it generates;
- “host distributor” means a licensed distributor who is a market participant and who distributes electricity to another licensed distributor who is not a market participant;
- “licensed distributor” means a distributor who is licensed under Part V of the *Ontario Energy Board Act, 1998*;
- “metered market participant” means, in respect of a generation facility, a market participant designated as the metered market participant in accordance with Chapter 9 of the market rules;
- “regulated consumer” means a consumer whose price or rate for electricity is determined by regulation or by the Board under subsection 78 (3.1), 79.4 (1) or 79.16 (1) of the *Ontario Energy Board Act, 1998*;
- “Retail Settlement Code” means the Retail Settlement Code approved by the Board under the *Ontario Energy Board Act, 1998*;
- “settlement amount” means an amount of money to be paid by or to a market participant, determined in accordance with Chapter 9 of the market rules. O. Reg. 429/04, s. 1 (1).
- (2) In this Regulation, a reference to a volume of electricity distributed by a licensed distributor includes the volume for total losses, as defined in the Retail Settlement Code, that is attributed to the licensed distributor’s consumers or an embedded distributor. O. Reg. 429/04, s. 1 (2).
- (3) Credits and additional charges required by this Regulation are in addition to any payments that may be required by the market rules or the Retail Settlement Code. O. Reg. 429/04, s. 1 (3).

(4) For the purpose of this Regulation, the IESO shall, for every day, determine a preliminary daily adjustment rate in accordance with subsection (5). O. Reg. 429/04, s. 1 (4).

(5) The preliminary daily adjustment rate for a day shall reflect the IESO’s estimate of the part of the global adjustment for the month to be determined under subsection 2 (2) that is attributable to that day. O. Reg. 429/04, s. 1 (5).

(6) Subsection (5) does not apply for a day before a date specified by the Minister. O. Reg. 429/04, s. 1 (6).

(7) The IESO shall publish the preliminary daily adjustment rate for a day not later than 10 business days after that day. O. Reg. 429/04, s. 1 (7).

Monthly adjustments by the IESO

2. (1) For the purposes of subsection 25.33 (1) of the Act, the IESO shall make adjustments to the settlement amounts on a monthly basis to reflect the portion of the global adjustment for the month to be allocated to each market participant. O. Reg. 429/04, s. 2 (1).

(2) The amount of the global adjustment for a month shall be calculated using the following formula:

$$(A - B) + (C - D) + (E - F) + G$$

where,

“A” is the total amount payable by the IESO under section 78.1 of the *Ontario Energy Board Act, 1998* to generators that are prescribed under that Act for the purposes of that section, or to the OPA on behalf of those generators, with respect to output for the preceding month from units at generation facilities that are prescribed under that Act for the purposes of that section,

“B” is the total amount that, but for section 78.1 of the *Ontario Energy Board Act, 1998*, would be payable by the IESO under the market rules to generators referred to in “A”, or to the OPA on behalf of those generators, with respect to the output referred to in “A”,

“C” is the amount payable by the IESO to the Financial Corporation under section 78.2 of the *Ontario Energy Board Act, 1998* for the preceding month, less amounts payable by licensed distributors with respect to output for the preceding month from generation facilities that are prescribed under that Act for the purposes of that section,

"D" is the amount that, but for section 78.2 of the *Ontario Energy Board Act, 1998*, would be payable by the IESO under the market rules for the preceding month with respect to output generated at, and ancillary services provided at, generation facilities that are prescribed under that Act for the purpose of that section and for which the Financial Corporation is the metered market participant,

"E" is the amount payable by the IESO to the OPA under section 78.3 of the *Ontario Energy Board Act, 1998* for the preceding month, less amounts payable by licensed distributors to the OPA for the preceding month in respect of procurement contracts referred to in that section,

"F" is the amount that, but for section 78.3 of the *Ontario Energy Board Act, 1998*, would be payable by the IESO to the OPA under the market rules for the preceding month with respect to output and ancillary services in respect of which the OPA has entered into procurement contracts referred to in that section and that are generated or provided at generation facilities for which the OPA is the metered market participant,

"G" is the amount payable by the IESO to the OPA under section 78.4 of the *Ontario Energy Board Act, 1998* for the preceding month.

O. Reg. 429/04, s. 2 (2).

(3) Subject to subsection (4), the amount of the global adjustment for a month to be allocated to a market participant shall be determined using the following formula:

$$\frac{H}{I} \times J$$

where,

"H" is the net volume of electricity withdrawn by the market participant from the IESO-controlled grid during the month plus, if the market participant is a licensed distributor, the sum of,

- (a) the total volume of electricity supplied by embedded generators during the month to the market participant, adjusted for losses as required by the Retail Settlement Code, and
- (b) the total volume of electricity supplied by embedded generators during the month to all embedded distributors for whom the market participant is the host distributor, adjusted for losses as required by the Retail Settlement Code,

"I" is the sum of all amounts of "H" for the month for every market participant,

"J" is the amount of the global adjustment for the month.

O. Reg. 429/04, s. 2 (3).

(4) The volume of electricity supplied to Fort Frances Power Corporation Distribution Inc. by Abitibi-Consolidated Inc. shall be excluded from any calculation under subsection (3). O. Reg. 429/04, s. 2 (4).

(5) The amount of the global adjustment for a month that is allocated to a market participant who is not a regulated consumer shall be shown on the invoice issued by the IESO to the market participant for the month as a credit if the amount is negative or as an additional charge if the amount is positive. O. Reg. 429/04, s. 2 (5).

(6) A host distributor shall, for each embedded distributor in the host distributor's service area and for each month, allocate to the embedded distributor a portion of the allocation determined under subsection (3) for the host distributor, using the following formula to determine the amount of the allocation to the embedded distributor:

$$\frac{K}{L} \times M$$

where,

"K" is the net volume of electricity distributed to the embedded distributor by the host distributor during the month, plus the total volume of electricity supplied by embedded generators during the month to the embedded distributor, adjusted for losses as required by the Retail Settlement Code,

"L" is the sum of,

- (a) the net volume of electricity withdrawn by the host distributor from the IESO-controlled grid during the month,
- (b) the total volume of electricity supplied by embedded generators during the month to the host distributor, adjusted for losses as required by the Retail Settlement Code, and
- (c) the total volume of electricity supplied by embedded generators during the month to any embedded distributor for whom the host distributor is the host distributor, adjusted for losses as required by the Retail Settlement Code,

"M" is the amount of the global adjustment for the month allocated to the host distributor.

O. Reg. 429/04, s. 2 (6).

(7) A host distributor shall, for each embedded distributor in the host distributor's service area and for each month, adjust the accounts between the host distributor and the embedded distributor by giving a credit for the amount of the allocation to the embedded distributor determined under subsection (6) if the amount is negative or by adding the amount of the allocation to the embedded distributor determined under subsection (6) as an additional charge if the amount is positive. O. Reg. 429/04, s. 2 (7).

(8) The IESO or the Board may establish protocols authorizing or requiring interim determinations of any amount referred to in this section and the subsequent adjustment of those interim determinations to reflect differences between interim and actual amounts. O. Reg. 429/04, s. 2 (8).

Adjustments by licensed distributors

3. (1) For the purposes of subsection 25.33 (2) of the Act, every licensed distributor shall make adjustments in accordance with the following rules:

1. For each consumer in the licensed distributor's service area whose electricity use is measured by an interval meter and who is not a regulated consumer or a consumer who has a contract with a retailer who uses retailer-consolidated billing, the licensed distributor shall,

- i. for each day of the consumer's billing period, multiply the preliminary daily adjustment rate determined by the IESO for that day by the volume of electricity that was distributed to the consumer by the licensed distributor on that day,
- ii. total the amounts determined under subparagraph i for all the days in the consumer's billing period, and
- iii. adjust the invoice that the licensed distributor issues to the consumer for the billing period by giving a credit for the amount determined under subparagraph ii if the amount is negative or by adding the amount determined under subparagraph ii as an additional charge if the amount is positive.

2. For each consumer in the licensed distributor's service area whose electricity use is not measured by an interval meter and who is not a regulated consumer or a consumer who has a contract with a retailer who uses retailer-consolidated billing, the licensed distributor shall,

- i. determine a weighted average adjustment rate applicable to the consumer's billing period, based on the preliminary daily adjustment rates determined by the IESO for the billing period and the hourly net system load shape determined in accordance with the Retail Settlement Code for the billing period,
- ii. multiply the weighted average adjustment rate determined under subparagraph i by the volume of electricity that was distributed to the consumer during the consumer's billing period, and
- iii. adjust the invoice that the licensed distributor issues to the consumer for the billing period by giving a credit for the amount determined under subparagraph ii if the amount is negative or by adding the amount determined under subparagraph ii as an additional charge if the amount is positive.

3. For each consumer in the licensed distributor's service area whose electricity use is measured by an interval meter and who has a contract with a retailer who uses retailer-consolidated billing, the licensed distributor shall,

- i. for each day of the consumer's billing period, multiply the preliminary daily adjustment rate determined by the IESO for that day by the volume of electricity that was distributed to the consumer by the licensed distributor on that day,
- ii. total the amounts determined under subparagraph i for all the days in the consumer's billing period, and
- iii. adjust the accounts between the licensed distributor and the retailer with whom the consumer has a contract by giving a credit for the amount determined under subparagraph ii if the amount is negative or by adding the amount determined under subparagraph ii as an additional charge if the amount is positive.

4. For each consumer in the licensed distributor's service area whose electricity use is not measured by an interval meter and who has a contract with a retailer who uses retailer-consolidated billing, the licensed distributor shall,

- i. determine a weighted average adjustment rate applicable to the consumer's billing period, based on the preliminary daily adjustment rates determined by the IESO for the billing period and the hourly net system load shape determined in accordance with the Retail Settlement Code for the billing period,
- ii. multiply the weighted average adjustment rate determined under subparagraph i by the volume of electricity that was distributed to the consumer during the consumer's billing period, and
- iii. adjust the accounts between the licensed distributor and the retailer with whom the consumer has a contract by giving a credit for the amount determined under subparagraph ii if the amount is negative or by adding the amount determined under subparagraph ii as an additional charge if the amount is positive. O. Reg. 429/04, s. 3 (1).

(2) If, under paragraph 3 or 4 of subsection (1), a licensed distributor adjusts the accounts between the licensed distributor and a retailer with respect to a consumer who is not a regulated consumer, the retailer shall adjust the invoice that the retailer issues to the consumer by,

- (a) giving a credit in the same amount, if the licensed distributor gave a credit under paragraph 3 or 4 of subsection (1) with respect to the consumer; or
- (b) adding an additional charge in the same amount, if the licensed distributor added an additional charge under paragraph 3 or 4 of subsection (1) with respect to the consumer. O. Reg. 429/04, s. 3 (2).

(3) If, under paragraph 1 or 2 of subsection (1) or under subsection (2), an invoice issued to a consumer is adjusted to give a credit or add an additional charge, the licensed distributor or retailer who issues the invoice to the consumer shall ensure that the invoice,

- (a) clearly labels the credit or additional charge as "Provincial Benefit";
- (b) clearly indicates the amount of the credit or additional charge;
- (c) clearly indicates the volume of electricity that was used to calculate the amount of the credit or additional charge; and
- (d) clearly indicates the rate, in cents per kilowatt hour, that the volume referred to in clause (c) would have to be multiplied by to give the amount of the credit or additional charge. O. Reg. 429/04, s. 3 (3).

(4) If subsection (3) applies to an invoice to which section 10 of Ontario Regulation 275/04 (Information on Invoices to Low-Volume Consumers of Electricity) made under the *Ontario Energy Board Act, 1998* also applies, the licensed distributor who issues the invoice shall ensure that the glossary referred to in that section includes the following term and meaning, in the following language:

Provincial Benefit	The price of generation in Ontario is set by a competitive market. Certain generators receive payments through regulation or contract that differ from the market price. Your portion of the net adjustment arising from these different payments is included on your bill.
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O. Reg. 429/04, s. 3 (4).

(5) Despite subsections (3) and (4), if a licensed distributor or retailer is, for technical or operational reasons, unable to adapt its invoices to conform to those subsections by the date this Regulation comes into force, it shall do so as soon as possible after that date but, in any event, no later than a date specified by the Minister. O. Reg. 429/04, s. 3 (5).

Information

4. (1) The Financial Corporation, the OPA and every licensed distributor who is a market participant shall give the IESO such information as the IESO may require for the purposes of this Regulation in the form specified by the IESO and before the expiry of the period specified by the IESO. O. Reg. 429/04, s. 4 (1).

(2) Every embedded distributor shall give its host distributor such information as the IESO may require from the host distributor for the purposes of this Regulation and shall do so before the expiry of the period specified by the host distributor. O. Reg. 429/04, s. 4 (2).

(3) Every retailer who uses retailer-consolidated billing shall give a licensed distributor such information as the IESO may require for the purposes of this Regulation and shall do so before the expiry of the period specified by the licensed distributor. O. Reg. 429/04, s. 4 (3).

(4) Upon request by the Board, the IESO, a licensed distributor, an embedded generator, a retailer, the Financial Corporation or the OPA shall give the Board such information relating to this Regulation as the Board may require, in the form and within the period specified by the Board. O. Reg. 429/04, s. 4 (4).

Reliance on certain information

5. (1) For the purposes of this Regulation, the IESO shall rely on the information provided to it by licensed distributors. O. Reg. 429/04, s. 5 (1).

(2) For the purposes of this Regulation, host distributors shall rely on the information provided to them by their embedded distributors. O. Reg. 429/04, s. 5 (2).

(3) For the purposes of this Regulation, licensed distributors shall rely on the information provided to them by retailers who use retailer-consolidated billing. O. Reg. 429/04, s. 5 (3).

Transition

6. If a consumer's billing period includes the day section 25.33 of the Act comes into force and a period preceding that day, a licensed distributor or a retailer who uses retailer-consolidated billing may, for the purpose of this Regulation, estimate the volume of electricity distributed to the consumer during the billing period that is to be allocated to the portion of the billing period that precedes that day and the volume of electricity distributed to the consumer during the billing period that is to be allocated to the portion of the billing period that is on or after that day. O. Reg. 429/04, s. 6.

7. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 429/04, s. 7.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 80/01

Amended to O. Reg. 200/01

ALLOCATION OF REVENUES

Interpretation

1. (1) In this Regulation,

"Ontario Hydro" means Ontario Hydro within the meaning of the *Power Corporation Act*, as that Act read on March 31, 1999;

"transition period" means the period April 1, 1999 to the day subsection 26 (1) of the Act comes into force. O. Reg. 80/01, s. 1 (1).

(2) The following are successors within the meaning of this Regulation:

1. Ontario Power Generation Inc.
2. Hydro One Inc. and its subsidiaries.
3. Independent Electricity Market Operator.
4. Electrical Safety Authority.
5. Ontario Electricity Financial Corporation. O. Reg. 80/01, s. 1 (2).

Purpose

2. (1) The purpose of this Regulation is to provide stability and fairness during the transition period in relation to the allocation among the successors of certain kinds of revenues that, before April 1, 1999, were entirely Ontario Hydro's. O. Reg. 80/01, s. 2 (1).

(2) For this purpose, this Regulation provides for the money collected under section 4 to be allocated among the successors in a manner that is consistent with the functions each successor has taken over from Ontario Hydro. O. Reg. 80/01, s. 2 (2).

Forecasted amounts

3. (1) For the purposes of this Regulation, a forecasted amount is an amount determined under this section. O. Reg. 80/01, s. 3 (1).

(2) The successors shall by agreement from time to time determine,

- (a) forecasts of the amount of money to be collected by Ontario Power Generation Inc. under section 4;

- (b) forecasts of the amount of electricity to be delivered during the transition period by Ontario Power Generation Inc. to meet Ontario's primary electricity demand;

- (b.1) forecasts of the costs to be incurred by Ontario Electricity Financial Corporation during the transition period under the power purchase agreements between it and generators other than Ontario Power Generation Inc.;

- (c) the forecasts referred to in paragraphs 3, 5 and 8 of section 6. O. Reg. 80/01, s. 3 (2); O. Reg. 200/01, s. 1.

(3) If the successors fail to agree on a forecasted amount as required by subsection (2) within a reasonable time, any of Ontario Power Generation Inc., Hydro One Inc. or Ontario Electricity Financial Corporation may refer the matter to arbitration. O. Reg. 80/01, s. 3 (3).

(4) The arbitrator shall determine whether conditions for referral under subsection (3) have been met and if, in the opinion of the arbitrator, they have been met, the arbitrator shall determine the forecasted amount for the purposes of subsection (2). O. Reg. 80/01, s. 3 (4).

(5) Determinations of the arbitrator under this section are final and binding and shall not be reviewed in any court. O. Reg. 80/01, s. 3 (5).

(6) Forecasts determined under this section shall be made in relation to each calendar year or part of a calendar year in the transition period and shall be reasonable having regard to the information available at the time of the determination. O. Reg. 80/01, s. 3 (6).

Collection by Ontario Power Generation Inc.

4. (1) During the transition period, Ontario Power Generation Inc. shall collect money, on behalf of the successors, in accordance with Ontario Regulations 253/99 and 77/01 and in accordance with subsection (2). O. Reg. 80/01, s. 4 (1).

(2) Ontario Power Generation Inc. shall collect amounts from Hydro One Inc. and its subsidiaries on account of electricity provided, during the period April 1, 1999 to May 31, 2001, to Hydro One Inc. and its subsidiaries by Ontario Power Generation Inc. O. Reg. 80/01, s. 4 (2).

(3) The amounts to be collected in accordance with subsection (2) shall be calculated in accordance with rates agreed to by Ontario Power Generation Inc., Hydro One Inc. and Ontario Electricity Financial Corporation. O. Reg. 80/01, s. 4 (3).

(4) If Ontario Power Generation Inc., Hydro One Inc. and Ontario Electricity Financial Corporation do not agree in writing on the rates referred to in subsection (3) by May 31, 2001, Ontario Electricity Financial Corporation shall refer the matter to arbitration. O. Reg. 80/01, s. 4 (4).

(5) On a referral under subsection (4), the arbitrator shall determine the rates. O. Reg. 80/01, s. 4 (5).

(6) Determinations of the arbitrator under subsection (5) are final and binding and shall not be reviewed in any court. O. Reg. 80/01, s. 4 (6).

Allocation

5. The money collected by Ontario Power Generation Inc. under section 4 during the transition period shall be allocated by Ontario Power Generation Inc. among the successors, in accordance with the rules set out in section 6. O. Reg. 80/01, s. 5.

Rules

6. The following are the rules referred to in section 5:

1. Ontario Power Generation Inc. shall receive, out of the money collected by it under section 4, payment at the rate of 4 cents per kilowatt hour for electricity delivered by it during the transition period to meet Ontario's primary electricity demand.
2. Hydro One Networks Inc. shall receive, out of the money collected by Ontario Power Generation Inc. under section 4, the revenue requirements of Hydro One Networks Inc.'s transmission business for the period April 1, 1999 to December 31, 2000, as approved by the Ontario Energy Board under section 78 of the *Ontario Energy Board Act, 1998*.
3. Hydro One Networks Inc. shall receive, out of the money collected by Ontario Power Generation Inc. under section 4, the forecasted revenue requirements of Hydro One Networks Inc.'s transmission business for the period January 1, 2001 to the day subsection 26 (1) of the Act comes into force, determined in accordance with the rates derived from the revenue requirements approved for the 2000 calendar year by the Ontario Energy Board under section 78 of the *Ontario Energy Board Act, 1998*.
4. Hydro One Networks Inc. shall receive, out of the money collected by Ontario Power Generation Inc. under section 4, Hydro One Networks Inc.'s distribution facilities charges for the transition period, as approved by the Ontario Energy Board under section 78 of the *Ontario Energy Board Act, 1998*.

5. If Hydro One Networks Inc.'s forecasted gross margin from its retail business during the period from April 1, 1999 to September 30, 2001 falls below the 1998 level, Hydro One shall receive, out of the money collected by Ontario Power Generation Inc. under section 4, an amount sufficient to bring that gross margin up to the 1998 level.

6. Independent Electricity Market Operator shall receive, out of the money collected by Ontario Power Generation Inc. under section 4,

i. Independent Electricity Market Operator's revenue requirements for the period April 1, 1999 to December 31, 1999, in the amount actually received by it on account of those requirements before the day on which this Regulation is filed, and

ii. Independent Electricity Market Operator's revenue requirements for the period January 1, 2000 to the day subsection 26 (1) of the Act comes into force, as approved by the Ontario Energy Board under section 19 of the *Electricity Act, 1998*.

7. Independent Electricity Market Operator shall receive, out of the money collected by Ontario Power Generation Inc. under section 4, the rural and remote electricity rate protection amounts for the transition period, determined in accordance with Ontario Regulations 647/98 and 315/99.

8. Independent Electricity Market Operator shall receive, out of the money collected by Ontario Power Generation Inc. under section 4, the forecasted total of payments to be made by Independent Electricity Market Operator in respect of ancillary services provided during the transition period by Ontario Power Generation Inc.

9. Electrical Safety Authority shall receive, out of the money collected by Ontario Power Generation Inc. under section 4, Electrical Safety Authority's start-up costs, in the amount actually received by it on account of those costs before the day on which this Regulation is filed.

10. Ontario Electricity Financial Corporation shall receive, out of the money collected by Ontario Power Generation Inc. under section 4,

i. the costs incurred by Ontario Electricity Financial Corporation during the transition period under the power purchase agreements between it and generators other than Ontario Power Generation Inc., and

ii. the costs incurred by Ontario Electricity Financial Corporation for managing those agreements during the period April 1, 1999 to December 31, 1999.

11. Ontario Electricity Financial Corporation shall receive, from Ontario Power Generation Inc., the amount by which the forecast referred to in clause 3 (2) (a) exceeds the total of,
 - i. the amount that Ontario Power Generation Inc. would have received under paragraph 1 based on the forecast referred to in clause 3 (2) (b),
 - ii. the forecast referred to in clause 3 (2) (b.1),
 - iii. the costs incurred by Ontario Electricity Financial Corporation for managing the power purchase agreements between it and generators other than Ontario Power Generation Inc. during the period April 1, 1999 to December 31, 1999, and
 - iv. the total of the allocations under paragraphs 2 to 9,and Ontario Electricity Financial Corporation shall apply that excess to its debts and liabilities and the costs associated with those debts and liabilities.
 12. If the actual collection by Ontario Power Generation Inc. under section 4 exceeds the total allocations under paragraphs 1 to 11, Ontario Power Generation Inc. shall retain the excess.
 13. If the total allocations under paragraphs 1 to 11 exceed the actual collection by Ontario Power Generation Inc. under section 4, Ontario Power Generation Inc. shall absorb the shortfall.
 14. Independent Electricity Market Operator shall transfer amounts received by it under paragraph 7 to Hydro One Inc.
 15. Independent Electricity Market Operator shall transfer amounts received by it under paragraph 8 to Ontario Power Generation Inc. O. Reg. 80/01, s. 6; O. Reg. 200/01, s. 2.
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Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 12/01

No Amendments

**APPEALS FROM PENALTIES IMPOSED
UNDER THE MARKET RULES**

1. The amount of \$10,000 is prescribed for the purpose of clause 36 (1) (a) of the Act. O. Reg. 12/01, s. 1.
-

Electricity Act, 1998

Loi de 1998 sur l'électricité

ONTARIO REGULATION 430/02

RÈGLEMENT DE L'ONTARIO 430/02

No Amendments

Aucune modification

**CERTIFICATE OF PASSING
OF RESOLUTION —
SECTION 159.1 OF THE ACT**

**ATTESTATION PORTANT ADOPTION
D'UNE RÉOLUTION —
ARTICLE 159.1 DE LA LOI**

Certificate

1. The certificate referred to in subsection 159.1 (4) of the Act shall be in the form approved by the Minister titled "Certificate of Passing of Resolution Under Section 159.1 of the *Electricity Act, 1998*", dated December 20, 2002 and available at the Ministry of Energy, 4th floor, Hearst Block, 900 Bay Street, Toronto, Ontario or at http://www.energy.gov.on.ca/english/pdf/resolution_certificate.pdf. O. Reg. 430/02, s. 1.

Attestation

1. L'attestation visée au paragraphe 159.1 (4) de la Loi est rédigée selon la formule qu'approuve le ministre, intitulée «Attestation portant adoption d'une résolution en application de l'article 159.1 de la *Loi de 1998 sur l'électricité*». La formule est datée du 20 décembre 2002 et est disponible au ministère de l'Énergie, au 4^e étage, Édifice Hearst, 900, rue Bay, Toronto (Ontario), ou sur le site http://www.energy.gov.on.ca/french/pdf/resolution_certificate.pdf. Règl. de l'Ont. 430/02, art. 1.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 114/03

Amended to O. Reg. 134/04

CORRIDOR LAND

Notice of cessation of use for transmission system, etc.

0.1 (1) A notice required by subsection 114.10 (2) of the Act must contain a registrable description of the corridor land to which the notice relates. O. Reg. 332/03, s. 1.

(2) The notice required by subsection 114.10 (2) of the Act may be given to the Chair of Management Board by delivering it to a lawyer employed in the Legal Services Branch of Management Board Secretariat. O. Reg. 332/03, s. 1.

Transfer of ownership by Crown to person with statutory right

1. (1) The *Environmental Assessment Act* does not apply with respect to a transfer of corridor land under subsection 114.13 (1) of the Act that is made on or before March 31, 2004. O. Reg. 114/03, s. 1.

(2) The *Environmental Assessment Act* does not apply with respect to a transfer of corridor land under subsection 114.13 (1) of the Act that is made on or after May 18, 2004 and on or before March 31, 2005. O. Reg. 134/04, s. 1.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 494/01

No Amendments

DEBT RETIREMENT CHARGE — ADMINISTRATION

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**PART I
INTERPRETATION**

Interpretation

1. (1) In this Regulation,

“billing period” means the normal period for which a collector issues an invoice;

“exempt self-generated electricity” means electricity,

- (a) that is consumed by the person who generates it or by another person at the expense of the person who generates it, and

- (b) that is,

(i) generated and consumed on a temporary, occasional or emergency basis,

(ii) generated by a generation unit that has a maximum load capacity of not more than 15 kilowatts, or

(iii) generated and consumed within a vehicle or vessel used to transport people or goods;

“invoice” includes a bill, statement, receipt or other document that contains a request for payment or a notice or acknowledgement of a payment;

“Minister” means the Minister of Finance;

“reserve” means a reserve as defined in the *Indian Act* (Canada) or an Indian Settlement located on Crown land, the Indian inhabitants of which are treated by the Department of Indian Affairs and Northern Development (Canada) in the same manner as Indians residing on a reserve as defined in the *Indian Act* (Canada);

“Retail Settlement Code” means the Retail Settlement Code approved by the Board under the *Ontario Energy Board Act, 1998*;

“self-generated electricity” means electricity, other than exempt self-generated electricity, that is consumed by the person who generates it or by another person at the expense of the person who generates it. O. Reg. 494/01, s. 1 (1).

(2) The definitions in subsection 85 (1) of the Act apply for the purposes of this Regulation. O. Reg. 494/01, s. 1 (2).

PART II REGISTRATION

Collectors

2. The following persons are appointed as collectors of debt retirement charges under subsection 85.3 (1) of the Act:

1. Every distributor required to be licensed under the *Ontario Energy Board Act, 1998*.
2. Every retailer required to be licensed under the *Ontario Energy Board Act, 1998*.
3. The IMO. O. Reg. 494/01, s. 2.

Registration

3. (1) Every collector shall register with the Minister before the collector sells or supplies electricity to a user, if the sale or supply takes place on or after the day subsection 26 (1) of the Act comes into force. O. Reg. 494/01, s. 3 (1).

(2) A collector shall use a form approved by the Minister to register and shall provide such information as the Minister may require. O. Reg. 494/01, s. 3 (2).

(3) Subsections (1) and (2) apply, with necessary modifications, to the IMO. O. Reg. 494/01, s. 3 (3).

Self-generating user

4. (1) Every self-generating user shall register with the Minister before doing either of the following on or after the day subsection 26 (1) of the Act comes into force:

1. Consuming self-generated electricity.
2. Supplying self-generated electricity to another person at its own expense. O. Reg. 494/01, s. 4 (1).

(2) A self-generating user shall use a form approved by the Minister to register and shall provide such information as the Minister may require. O. Reg. 494/01, s. 4 (2).

(3) A self-generating user who sells electricity to another user is also a collector and shall register as both a collector and a self-generating user. O. Reg. 494/01, s. 4 (3).

Registration number

5. (1) The Minister shall notify every collector and self-generating user of its registration number and the effective date of registration. O. Reg. 494/01, s. 5 (1).

(2) No registration or registration number is transferable. O. Reg. 494/01, s. 5 (2).

(3) Every collector and self-generating user shall promptly notify the Minister of the following:

1. Any change in its name or address.
2. The transfer or termination of its business in Ontario.
3. Any change in its business through which it becomes or ceases to be a collector or a self-generating user. O. Reg. 494/01, s. 5 (3).

(4) All notices required under this section must be in writing. O. Reg. 494/01, s. 5 (4).

PART III COLLECTION OF DEBT RETIREMENT CHARGES

Collection obligations

6. (1) Every collector shall collect debt retirement charges in accordance with this Part. O. Reg. 494/01, s. 6 (1).

(2) The IMO shall collect a debt retirement charge from every entity who withdraws electricity from the IMO-controlled grid. O. Reg. 494/01, s. 6 (2).

(3) A distributor described in section 2 shall collect a debt retirement charge from every entity to whom it provides Standard Supply Service, within the meaning of the Retail Settlement Code, and from every embedded distributor, within the meaning of the Retail Settlement Code. O. Reg. 494/01, s. 6 (3).

(4) Every retailer described in section 2 shall collect a debt retirement charge from every entity to whom it sells or supplies electricity. O. Reg. 494/01, s. 6 (4).

(5) Despite subsection (4), if a distributor described in section 2 invoices an entity under distributor-consolidated billing or split billing under the Retail Settlement Code, the distributor and not the retailer shall collect the debt retirement charge from the entity in respect of the electricity. O. Reg. 494/01, s. 6 (5).

(6) Despite subsection (4), a retailer described in section 2 shall not collect a debt retirement charge from a user in respect of electricity withdrawn by the user from the IMO-controlled grid. O. Reg. 494/01, s. 6 (6).

(7) Despite subsections (1) to (5), a collector is not required to collect a debt retirement charge from an entity who provides to the collector,

- (a) a valid certificate of Indian status issued by the Government of Canada that identifies him or her as an Indian, within the meaning of the *Indian Act* (Canada), unless the electricity will not be consumed by an Indian on a reserve;
- (b) a valid identity card issued by the Government of Canada that identifies him or her as an individual described in subsection 7 (5) of the *Retail Sales Tax Act*; or
- (c) an exemption certificate. O. Reg. 494/01, s. 6 (7).

Time of payment

7. A collector shall collect and a user shall pay a debt retirement charge for a billing period on the day that is the earliest of,

- (a) the date of the collector's invoice to the user for the billing period;
- (b) the day on which the collector issues an invoice to the user for the billing period;
- (c) the day the collector would normally be expected to issue an invoice to the user for the billing period, if there is undue delay in issuing the invoice;

- (d) the day on which the user is required to pay the amount owing to the collector for the billing period; or
- (e) the day on which the user pays an amount to the collector for the billing period. O. Reg. 494/01, s. 7.

Invoice requirements

8. Unless otherwise authorized by the Minister, every collector, other than the IMO, shall set out the following information on every invoice for a billing period issued to a user who is liable to pay a debt retirement charge to the collector for the period:

1. The amount of the debt retirement charge for the period that is payable by the user, clearly labelled as the debt retirement charge.
2. The following statement: "The debt retirement charge pays down the debt of the former Ontario Hydro". O. Reg. 494/01, s. 8.

Exemption certificate

9. (1) No entity shall issue an exemption certificate except as permitted under subsection (2). O. Reg. 494/01, s. 9 (1).

(2) The following entities may issue an exemption certificate to a collector in respect of electricity sold or supplied by the collector to the entity:

1. A band, within the meaning of the *Indian Act* (Canada), if the electricity will be consumed by the band on a reserve.
2. An entity, other than an individual, who is exempt from retail sales tax under subsection 7 (5) of the *Retail Sales Tax Act*, if the electricity will be consumed by the entity.
3. A collector who is registered under section 3.
4. A self-generating user who is registered under section 4 if,
 - i. the self-generating user does not generate electricity primarily for sale to another user,
 - ii. the collector is the IMO,
 - iii. the self-generating user is entitled to an exemption in respect of part or all of its self-generated electricity, and
 - iv. the self-generating user is a market participant under the market rules, with both a registered generation facility and a registered load facility, as defined in the market rules.
5. An entity authorized in writing by the Minister to issue an exemption certificate in respect of electricity described in the authorization. O. Reg. 494/01, s. 9 (2).

(3) Subsection (2) applies with necessary modifications if the collector is the IMO. O. Reg. 494/01, s. 9 (3).

(4) Every exemption certificate must include the following:

1. The name and address of the entity to whom the certificate applies.
2. The entity's registration number, if the entity is a collector registered under section 3 or a self-generating user registered under section 4.
3. A statement setting out the basis on which the entity is claiming an exemption from the obligation to pay debt retirement charges.
4. The date of issue of the certificate by the entity and, if it is different, the effective date of the certificate.
5. The name and signature of the individual who is the entity or is authorized by the entity to issue the certificate on behalf of the entity.
6. A statement by the individual mentioned in paragraph 5, certifying that the contents of the certificate are complete and accurate.
7. If the certificate is issued to the IMO, a list of the delivery points under the market rules in respect of which the exemption certificate applies. O. Reg. 494/01, s. 9 (4).

(5) An exemption certificate remains in effect for the purposes of determining the obligations under this Part of the collector to whom it is given until,

- (a) it is withdrawn or revoked in writing by the entity that issued it; or
- (b) the collector is advised in writing by the Minister that the Minister has cancelled the certificate. O. Reg. 494/01, s. 9 (5).

PART IV PAYMENT OF SELF-ASSESSED DEBT RETIREMENT CHARGE

Self-assessed debt retirement charge

10. (1) Every collector shall determine the amount of the debt retirement charge payable by it in respect of its own consumption of electricity during a period and shall pay that amount directly to the Financial Corporation, to the extent that the collector does not pay the debt retirement charge to another collector. O. Reg. 494/01, s. 10 (1).

(2) A self-generating user who is not a collector shall determine the amount of the debt retirement charge payable by it during a period in respect of,

- (a) the amount of self-generated electricity consumed during the period; and
- (b) the amount of electricity that it consumed during the period, other than self-generated electricity, exempt self-generated electricity and electricity in respect of which it paid the debt retirement charge to a collector. O. Reg. 494/01, s. 10 (2).

(3) A self-generating user referred to in subsection (2) shall pay the amount of its debt retirement charge for a period directly to the Financial Corporation, to the extent that it has not paid the debt retirement charge to a collector. O. Reg. 494/01, s. 10 (3).

PART V REQUIREMENT TO METER ELECTRICITY CONSUMPTION

Requirement to meter electricity

11. (1) Except as permitted by the Minister, every self-generating user shall measure the consumption of self-generated electricity after the day subsection 26 (1) of the Act comes into force by means of a meter that would satisfy the requirements for a meter to be used for the purpose of obtaining the basis for a charge for electricity under the *Electricity and Gas Inspection Act* (Canada) and the regulations made under that Act. O. Reg. 494/01, s. 11 (1).

(2) Except as permitted by the Minister, every collector shall measure its own consumption of electricity after the day subsection 26 (1) of the Act comes into force by means of a meter described in subsection (1). O. Reg. 494/01, s. 11 (2).

(3) Subsection (2) does not apply to electricity in respect of which the collector pays an amount as a debt retirement charge to another collector. O. Reg. 494/01, s. 11 (3).

PART VI RETURNS, REMITTANCES AND RECORDS

Returns and remittances

12. (1) On or before the 18th day of each month, commencing with the month after the month in which subsection 26 (1) of the Act comes into force, every collector other than the IMO shall,

- (a) deliver a return to the Minister, using a form provided or approved by the Minister;
- (b) remit to the Financial Corporation the amount of all debt retirement charges required to be collected by the collector during the prior month; and
- (c) pay to the Financial Corporation the amount of the debt retirement charge, if any, payable by the collector in respect of its own consumption during the prior month, to the extent the collector has not paid the debt retirement charge to another collector. O. Reg. 494/01, s. 12 (1).

(2) On or before the 22nd day of each month, commencing with the month after the month in which subsection 26 (1) of the Act comes into force, the IMO shall,

- (a) deliver a return to the Minister, using a form provided or approved by the Minister;
- (b) remit to the Financial Corporation the amount of all debt retirement charges required to be collected by the IMO during the month; and

- (c) pay to the Financial Corporation the amount of the debt retirement charge, if any, payable by the IMO in respect of its own consumption during the prior month, to the extent the IMO has not paid the debt retirement charge to another collector. O. Reg. 494/01, s. 12 (2).

(3) On or before the 18th day of each month, commencing with the month after the month in which subsection 26 (1) of the Act comes into force, every self-generating user who is not a collector shall,

- (a) deliver a return to the Minister, using a form provided or approved by the Minister; and
- (b) pay to the Financial Corporation the amount of the debt retirement charge, if any, payable by it in respect of,
 - (i) the amount of self-generated electricity consumed during the prior month, and
 - (ii) the amount of electricity that it consumed during the prior month, other than self-generated electricity, exempt self-generated electricity and electricity in respect of which it paid the debt retirement charge to a collector. O. Reg. 494/01, s. 12 (3).

(4) With the prior written consent of the Minister, a collector or self-generating user may deliver returns and make remittances and payments on the following basis in the following circumstances, until the consent of the Minister is revoked in writing:

1. Every six months in the calendar year, by delivering the return and remitting and paying the debt retirement charges for each six-month period on or before the 18th day of the month following the end of the six-month period, if the Minister is satisfied that the total of all debt retirement charges required to be remitted or paid by the collector or self-generating user for the calendar year is not reasonably likely to exceed \$6,000.
2. Every three months in the calendar year, by delivering the return and remitting and paying the debt retirement charges for each three-month period on or before the 18th day of the month following the end of the three-month period, if the Minister is satisfied that the total of all debt retirement charges required to be remitted or paid by the collector or self-generating user for the calendar year is reasonably likely to exceed \$6,000, but is not reasonably likely to exceed \$12,000. O. Reg. 494/01, s. 12 (4).

(5) Despite subsections (1), (3) and (4), if the Minister is satisfied that the total of all debt retirement charges required to be collected or paid by a collector or self-generating user is nil for a calendar year, the Minister may consent in writing to the collector or self-generating user delivering one return to the Minister for the year, on or before January 18 of the following year, using a form provided or approved by the Minister. O. Reg. 494/01, s. 12 (5).

(6) Immediately on the occurrence of the following, a collector or self-generating user shall notify the Minister of the change in the amount of debt retirement charges it is liable to collect or pay for a calendar year:

1. The collector or self-generating user becomes liable to collect or pay a debt retirement charge in the year, if the collector or self-generating user is permitted to deliver one return for the year under subsection (5).
 2. The total amount of debt retirement charges collected or paid by the collector or self-generating user during the year exceeds \$6,000, if the collector or self-generating user is permitted to deliver returns in accordance with paragraph 1 of subsection (4).
 3. The total amount of debt retirement charges collected or paid by the collector or self-generating user during the year exceeds \$12,000, if the collector or self-generating user is permitted to deliver returns in accordance with paragraph 2 of subsection (4).
- O. Reg. 494/01, s. 12 (6).

(7) The Minister may extend the date by which returns must be delivered and debt retirement charges must be remitted and paid, and any extension may apply to one or more collectors or self-generating users, as specified by the Minister. O. Reg. 494/01, s. 12 (7).

(8) With the written consent of the Minister, a collector or self-generating user may deliver separate returns and make separate remittances and payments of debt retirement charges, if it has more than one place of business. O. Reg. 494/01, s. 12 (8).

(9) A collector or self-generating user who is permitted to deliver separate returns and make separate remittances and payments shall continue to do so until directed otherwise by the Minister. O. Reg. 494/01, s. 12 (9).

(10) Every collector and self-generating user shall deliver to the Minister such additional returns as the Minister may demand, by the day specified by the Minister in the demand. O. Reg. 494/01, s. 12 (10).

(11) An additional return under subsection (10) must contain such information and pertain to such time period as the Minister specifies in the demand. O. Reg. 494/01, s. 12 (11).

(12) Every collector and self-generating user shall make such additional remittances and payments of debt retirement charges as the Minister may demand, by the day specified by the Minister in the demand. O. Reg. 494/01, s. 12 (12).

Records, collectors

13. (1) Every collector who is not a self-generating user shall keep records that include the following:

1. Details of all purchases and acquisitions of electricity by the collector, including,
 - i. the amounts of electricity purchased and acquired,

- ii. the entities from whom the collector purchased or acquired electricity, and
 - iii. the amounts of debt retirement charges, if any, paid by the collector to other collectors or the Financial Corporation in respect of the electricity it purchased or acquired.
2. Details of all transactions in which the collector sold or supplied electricity to another entity, including,
 - i. the names and addresses of all entities to whom the collector sold or supplied electricity,
 - ii. the amount of electricity sold or supplied to each entity,
 - iii. the amount of the debt retirement charge collected from each entity to whom the collector sold or supplied electricity, and
 - iv. the amount of the debt retirement charge remitted to the Financial Corporation in respect of electricity it sold or supplied to another entity.
3. The amounts of electricity consumed by the collector and the debt retirement charges, if any, the collector paid to another collector or the Financial Corporation in respect of electricity it consumed. O. Reg. 494/01, s. 13 (1).

(2) The provisions of subsection (1) apply, with necessary modifications, if the collector is the IMO. O. Reg. 494/01, s. 13 (2).

Records, self-generating users

14. (1) Subject to subsection (2), every self-generating user shall keep records that include the following:

1. Details of all purchases and acquisitions of electricity by the self-generating user, including,
 - i. the amounts of electricity purchased and acquired,
 - ii. the entities from whom the self-generating user purchased or acquired electricity, and
 - iii. the amount of debt retirement charges, if any, paid by the self-generating user to a collector or the Financial Corporation in respect of the electricity it purchased or acquired.
2. Details of all electricity the self-generating user consumed, sold or supplied, including,
 - i. the amount of electricity generated by the self-generating user,
 - ii. the amount of self-generated electricity consumed by the self-generating user and by other persons at its expense,
 - iii. the amount of electricity, other than self-generated electricity or exempt self-generated electricity, consumed by the self-generating user,

- iv. the amount of debt retirement charges paid to the Financial Corporation by the self-generating user in respect of self-generated electricity,
- v. the names and addresses of entities to whom the self-generating user sold or supplied electricity,
- vi. the amount of electricity sold or supplied to each entity,
- vii. the amount of the debt retirement charges collected from each entity to whom the self-generating user sold or supplied electricity, and
- viii. the amount of debt retirement charges remitted to the Financial Corporation in respect of electricity sold or supplied to another entity. O. Reg. 494/01, s. 14(1).

(2) Despite subsection (1), a self-generating user who generates and consumes only exempt self-generated electricity and who does not supply electricity to another entity, other than exempt self-generated electricity, is required to keep only sufficient records to document that it generates and consumes only exempt self-generated electricity and that it does not supply electricity to another entity other than exempt self-generated electricity that it supplies to the other entity at its own expense. O. Reg. 494/01, s. 14(2).

Location and form of records

15. (1) Every collector and self-generating user shall keep its records at its principal place of business in Ontario in sufficient form and containing sufficient information in order that the Minister may determine the amounts of debt retirement charges that were required to be collected and that were collected, payable, paid or remitted. O. Reg. 494/01, s. 15(1).

(2) Records may be kept in a form that is a reproduction made by any photographic, photostatic, microfilming or other process that reproduces an exact copy of the original record, if the entity required to keep the records provides reasonable access to any equipment required in order to read the reproduced record. O. Reg. 494/01, s. 15(2).

(3) Records may be kept by the use of electronic data processing media if the entity required to keep the records,

- (a) allows the Minister to conduct reasonable tests on the hardware and software comprising the system in order to verify the accuracy of the processing of transactions and the accuracy of data processing controls;
- (b) provides full information on all computer programs and changes to the programs; and
- (c) maintains an accounting system designed to provide access to primary source documents and data containing the transactions recorded by the data processing system. O. Reg. 494/01, s. 15(3).

Destruction of records

16. (1) The records required by the Act and this Regulation to be kept by a collector or self-generating user and all

exemption certificates received by the collector must not be destroyed until written authorization has been obtained from the Minister. O. Reg. 494/01, s. 16(1).

(2) Despite subsection (1), a collector or self-generating user may destroy records if,

- (a) the records relate to a calendar year that ended not later than six years before the start of the year during which the records will be destroyed;
- (b) the records are for a period for which all returns required under Part V.1 of the Act have been filed and all debt retirement charges assessed by the Minister have been paid;
- (c) the records are for a period for which there is no unresolved dispute concerning any debt retirement charge payable by the entity retaining the records, and for which the time limit for filing a Notice of Objection to any assessment or statement of disallowance has expired;
- (d) any demand for the production of the records has been met to the satisfaction of the Minister; and
- (e) written notice has not been given by the Minister requiring the retention of the records. O. Reg. 494/01, s. 16(2).

PART VII REFUNDS

Refunds by collector

17. (1) A collector may make a refund to an entity if the following conditions are satisfied:

- 1. If the entity was not required to pay a debt retirement charge in respect of the consumption of electricity by reason of an exemption in a regulation made under clause 86 (1) (f) of the Act, the collector may pay a refund to the entity upon receipt of the documentation that the entity is required by that regulation to provide in order to prove that the entity is exempt from the requirement to pay a debt retirement charge.
- 2. If an entity provides an exemption certificate to the collector that is effective for a period in respect of which the entity paid a debt retirement charge to the collector, the collector may refund the debt retirement charge.
- 3. If a refund is payable to an entity for any reason other than an exemption described in paragraph 1 or 2, the collector may allow the refund if the collector is satisfied that the entity made an overpayment of a debt retirement charge that was caused by a clerical error, by an arithmetic error in calculating the amount of the required payment, by an inaccurate measurement or estimate of electricity consumed or by the use of an incorrect rate of debt retirement charge. O. Reg. 494/01, s. 17(1).

(2) No entity shall make more than one application to a collector for a refund of the same overpayment of a debt retirement charge. O. Reg. 494/01, s. 17 (2).

Refund in respect of uncollectible accounts

18. (1) The Financial Corporation may refund a debt retirement charge to a collector if,

- (a) the collector has remitted the debt retirement charge to the Financial Corporation;
- (b) the collector shows to the satisfaction of the Minister that the debt retirement charge was payable by a user in respect of electricity consumed by the user and the user has defaulted in the payment to the collector of all or part of the amount payable to the collector in respect of the electricity;
- (c) the collector has written off as a bad debt in its books of account the unpaid amount owing to the collector in respect of the electricity; and
- (d) at the time of the write-off of the unpaid amount as a bad debt, the write-off was in accordance with generally accepted accounting principles, as recommended by the Accounting Standards Board of the Canadian Institute of Chartered Accountants and as set out in the CICA Handbook. O. Reg. 494/01, s. 18 (1).

(2) Despite subsection (1), no refund shall be made to a collector under this section in respect of an unpaid amount if,

- (a) the collector fails to claim the refund within four years from the end of the collector's fiscal year in which it wrote off the unpaid amount as a bad debt;
- (b) the collector and the user were not dealing at arm's length at the time the user consumed the electricity or at the time the collector wrote off the unpaid amount as a bad debt;
- (c) the collector is entitled to offset the unpaid amount against an amount payable by the collector to the user;
- (d) the collector has assigned, without recourse and for consideration, other than for security purposes, part or all of the unpaid amount, whether or not the assignee and the collector are related persons for the purposes of the *Income Tax Act* (Canada); or
- (e) the payment for the electricity was made through the use of a credit card that was not issued by the collector or a corporation that is associated with the collector within the meaning of section 256 of the *Income Tax Act* (Canada). O. Reg. 494/01, s. 18 (2).

(3) In this section, a collector shall not be considered to deal with a user at arm's length if the collector and user would not be considered to deal with each other at arm's length for the purposes of the *Income Tax Act* (Canada). O. Reg. 494/01, s. 18 (3).

(4) The amount of a debt retirement charge that may be refunded to a collector under this section in respect of an unpaid amount shall be calculated using the formula,

$$A \times B/C$$

in which,

"A" is the amount of the debt retirement charge remitted by the collector with respect to the electricity consumed by the user,

"B" is the amount by which the unpaid amount in respect of the electricity exceeds the sum of all interest, finance, carrying, collection or similar charges imposed by the collector with respect to the electricity consumed by the user and all amounts received by the collector on the realization of any security given to secure the unpaid amount, and

"C" is the total amount that was payable by the user in respect of the electricity, including the amount of the debt retirement charge, but excluding the amount of goods and services tax imposed by the Government of Canada.

O. Reg. 494/01, s. 18 (4).

(5) The following rules apply for the purposes of claiming a refund under this section:

1. The collector may claim only one refund under this section of the debt retirement charge relating to an amount of electricity consumed by a user.
2. The collector shall claim the refund by deducting the amount of the refund from the amount of debt retirement charges the collector is required to remit to the Financial Corporation.
3. The collector shall make only one deduction described in paragraph 2 during any 12-month period for all claims for refund under this section, unless the collector has obtained the prior written consent of the Minister to make more than one deduction.
4. The collector shall retain in its records sufficient information and documentation to permit confirmation to the satisfaction of the Minister of the correct amount of the refund.
5. If payment for the electricity was made through the use of a credit card issued by the collector or by a corporation referred to in clause (2) (e), but the electricity was not supplied by the collector or the corporation,
 - i. no part of the amount paid through the credit card shall be included in the unpaid amount specified as "B" under subsection (4), and
 - ii. any payments made on the credit card account shall be applied to the earliest indebtedness before determining the unpaid amount specified as "B" under subsection (4). O. Reg. 494/01, s. 18 (5).

(6) If a collector subsequently recovers from any entity or through any means, other than a refund under this section, any of the unpaid amount in respect of which the refund was claimed, the collector shall repay to the Financial Corporation, by way of adjustment to the amount of debt retirement charges the collector is required to remit, the same percentage of any refund made under this section in respect of the unpaid amount that the amount recovered is of the amount designated as “B” in the formula in subsection (4) in respect of the unpaid amount. O. Reg. 494/01, s. 18 (6).

PART VIII INTEREST AND FEE

Prescribed interest

19. (1) For the purposes of Part V.1 of the Act, the prescribed rates of interest shall be determined in accordance with the following rules:

1. A base rate of interest shall be determined for January 1, 2002 and for each adjustment date after January 1, 2002 and shall be equal to the average prime rate on,
 - i. October 15 of the previous year, if the adjustment date is January 1,
 - ii. January 15 of the same year, if the adjustment date is April 1,
 - iii. April 15 of the same year, if the adjustment date is July 1, and
 - iv. July 15 of the same year, if the adjustment date is October 1.
2. The base rate of interest in effect on a particular date shall be,
 - i. the base rate for the particular date, if the particular date is an adjustment date, and
 - ii. the base rate for the last adjustment date before the particular date, otherwise.
3. The prescribed rate of interest payable by an entity under the Act in respect of a particular day shall be an annual interest rate that is three percentage points higher than the base rate of interest in effect on that day.
4. The prescribed rate of interest to be paid or allowed to an entity under the Act in respect of a particular day shall be an annual interest rate that is two percentage points lower than the base rate of interest in effect for that day.
5. For an overpayment that results from a decision of the Minister or a court on an objection to, or an appeal from, an assessment or a statement of disallowance, the prescribed rate of interest to be paid or allowed in respect of a particular day is the base rate of interest in effect for that day. O. Reg. 494/01, s. 19 (1).

(2) In this section,

“adjustment date” means January 1, April 1, July 1 or October 1;

“average prime rate”, on a particular date, means the mean, rounded to the nearest whole percentage point, of the annual rates of interest announced by each of the Royal Bank of Canada, The Bank of Nova Scotia, the Canadian Imperial Bank of Commerce, the Bank of Montreal and The Toronto-Dominion Bank to be its prime or reference rate of interest in effect on that date for determining interest rates on Canadian dollar commercial loans by that bank in Canada. O. Reg. 494/01, s. 19 (2).

Additional Fee

20. For the purposes of subsection 85.14 (4) of the Act, the prescribed amount of the additional fee is \$35 for each payment or remittance described in that subsection. O. Reg. 494/01, s. 20.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 493/01

No Amendments

DEBT RETIREMENT CHARGE — RATES AND EXEMPTIONS

Definitions

1. (1) In this Regulation,
- “exempt self-generated electricity” means electricity,
- (a) that is consumed by the person who generates it or by another person at the expense of the person who generates it, and
 - (b) that is,
 - (i) generated and consumed on a temporary, occasional or emergency basis,
 - (ii) generated by a generation unit that has a maximum load capacity of not more than 15 kilowatts, or
 - (iii) generated and consumed within a vehicle or vessel used to transport people or goods;

“Minister” means the Minister of Finance;

“reserve” means a reserve as defined in the *Indian Act* (Canada) or an Indian Settlement located on Crown land, the Indian inhabitants of which are treated by the Department of Indian Affairs and Northern Development (Canada) in the same manner as Indians residing on a reserve as defined in the *Indian Act* (Canada);

“self-generated electricity” means electricity, other than exempt self-generated electricity, that is consumed by the person who generates it or by another person at the expense of the person who generates it. O. Reg. 493/01, s. 1 (1).

(2) The definitions in subsection 85 (1) of the Act apply for the purposes of this Regulation. O. Reg. 493/01, s. 1 (2).

Debt retirement charge

2. (1) The debt retirement charge payable by a user for a period commencing on or after the day subsection 26 (1) of the Act comes into force is the amount calculated by multiplying the prescribed rate, as determined under subsection (2) for the location at which the electricity is consumed, by the number of kilowatt hours of electricity consumed at that location during the period, as determined,

- (a) by a collector or the collector’s agent;
- (b) by the user, if the user is a self-generating user; or

- (c) by the user, if the user is a collector who does not pay the debt retirement charge for the period to another collector. O. Reg. 493/01, s. 2 (1).

(2) The prescribed rate for the purposes of subsection 85 (4) of the Act is,

- (a) the rate set out in Table 1 opposite the name of the local utility whose service area on October 30, 1998 included the location at which the electricity is consumed;
- (b) the rate set out in Table 2 opposite the name of the local utility and the description of the area as of October 30, 1998, if the electricity is consumed at a location in that area; or
- (c) 0.7 cents if the electricity is consumed at a location that is not within an area referred to in clause (a) or (b). O. Reg. 493/01, s. 2 (2).

(3) The amount of a debt retirement charge calculated under this section must be rounded to the nearest whole cent and if the amount ends in a half cent, the amount must be rounded up to the next whole cent. O. Reg. 493/01, s. 2 (3).

Exemptions

3. (1) The following users are exempt from the requirement to pay debt retirement charges in respect of electricity consumed in the following manner:

- 1. An Indian or band, as defined in the *Indian Act* (Canada), in respect of electricity consumed by the Indian or the band on a reserve.
- 2. A foreign state, international organization or individual that is exempt from tax under subsection 7 (5) of the *Retail Sales Tax Act*, in respect of electricity consumed by the foreign state, international organization or individual.
- 3. A transmitter or distributor, in respect of electricity lost or unaccounted for in transmitting or distributing electricity.
- 4. A self-generating user and a person who consumes electricity at the expense of the self-generating user, in respect of exempt self-generated electricity generated by the self-generating user.

5. A person, in respect of electricity the person consumes that is generated by a self-generating user and supplied to the person at the expense of the self-generating user. O. Reg. 493/01, s. 3 (1).

(2) Despite subsection (1), an entity mentioned in paragraph 1 or 2 of that subsection is required to pay to a collector the amount of the debt retirement charge that would otherwise be payable under subsection 85 (4) of the Act for a period, unless the entity claiming the exemption submits to the collector to whom the entity is required to pay the debt retirement charge,

- (a) a valid certificate of Indian status issued by the Government of Canada, that identifies him or her as an Indian;
- (b) a valid identity card issued by the Government of Canada that identifies him or her as an individual described in subsection 7 (5) of the *Retail Sales Tax Act*, in the case of an individual referred to in paragraph 2 of subsection (1); or
- (c) an exemption certificate, in any other case. O. Reg. 493/01, s. 3 (2).

Exemption, station service

4. A generator who is a self-generating user but generates electricity primarily for sale to another user directly or through the IMO-administered markets is exempt from the requirement to pay a debt retirement charge in respect of the number of kilowatt hours of electricity,

- (a) that is not conveyed through the IMO-controlled grid; and
- (b) that is consumed directly in the generation of electricity at the generation facility at which it is generated. O. Reg. 493/01, s. 4.

Annual exemption, self-generating users

5. (1) A self-generating user is exempt from the requirement to pay a debt retirement charge for a calendar year in respect of the number of kilowatt hours of electricity that is the lesser of,

- (a) the number of kilowatt hours of electricity in its exemption account at the end of the year; and
- (b) the number of kilowatt hours of self-generated electricity consumed in the year by the self-generating user or by another person at the expense of the self-generating user, other than self-generated electricity consumed in a location for which the prescribed rate of the debt retirement charge is zero. O. Reg. 493/01, s. 5 (1).

(2) Despite subsection (1), a self-generating user is not entitled to an exemption under this section for a year unless,

- (a) the self-generating user,
 - (i) owned and operated generating units or facilities on October 30, 1998 and consumed self-generated electricity generated by those generating units or facilities at any time after December 31, 1988 and before October 31, 1998, or
 - (ii) acquired before the end of the year part or all of an exemption account from a self-generating user who was entitled to it; and
- (b) the self-generating user is not entitled to claim an exemption for the year under section 4. O. Reg. 493/01, s. 5 (2).

(3) Except as provided in subsection (4), the number of kilowatt hours of electricity in a self-generating user's exemption account at the end of a year is the number of kilowatt hours, if any, determined using the formula,

$$A + B - C$$

in which,

"A" is the average number of kilowatt hours per year of self-generated electricity consumed by the self-generating user,

- (a) that was generated by generating units or facilities that were owned or operated by the self-generating user on October 30, 1998, and
- (b) that was consumed during,
 - (i) any five calendar years in the period commencing on January 1, 1989 and ending on December 31, 1998, if the self-generating user consumed self-generated electricity during five or more calendar years in that period, or
 - (ii) during the period commencing on January 1, 1989 and ending on December 31, 1998, if the self-generating user consumed self-generated electricity during fewer than five calendar years in that period,

"B" is the number of kilowatt hours of electricity from the exemption account of another self-generating user that has been transferred in accordance with this Regulation to the self-generating user during the year or during a prior year, and

"C" is the number of kilowatt hours of electricity that has been transferred from the self-generating user's exemption account in accordance with this Regulation to another self-generating user during the year or during a prior year.

O. Reg. 493/01, s. 5 (3).

(4) For the year in which subsection 26 (1) of the Act comes into force, the number of kilowatt hours determined as “A” in subsection (3) must be reduced to the amount determined by multiplying the number of days in the year on which subsection 26 (1) of the Act is in force by the quotient determined by dividing the number of kilowatt hours that would otherwise be determined under subsection (3) as “A” by 365. O. Reg. 493/01, s. 5 (4).

Determining the amount of electricity

6. (1) For the purposes of sections 2 and 3, the amount of electricity consumed in a period by a user that is not self-generated electricity is determined in accordance with the Board’s *Retail Settlement Code* without any adjustment for total losses, as defined in that Code. O. Reg. 493/01, s. 6 (1).

(2) Despite subsection (1), the amount of electricity consumed in a period by a user in respect of whom the IMO is the collector is the amount of electricity withdrawn during the period by the user from the IMO-controlled grid, as determined under the market rules. O. Reg. 493/01, s. 6 (2).

(3) Upon the written request of the user or the Minister, the person making a determination in a manner described in subsection (1) or (2) shall provide to the user or the Minister, as the case may be, a written explanation of the basis on which the determination was made and details of the calculations used in the determination. O. Reg. 493/01, s. 6 (3).

(4) For the purposes of sections 2 and 5, the amount of self-generated electricity consumed by a self-generating user in a period is calculated using the formula,

D – E – F

in which,

“D” is the total amount of electricity the self-generating user generated in the period,

“E” is the total amount of electricity the self-generating user generated in the period and sold to another entity, and

“F” is the total amount of exempt self-generated electricity generated in the period and consumed by the self-generating user or by another person at the expense of the self-generating user.

O. Reg. 493/01, s. 6 (4).

(5) If a self-generating user cannot prove to the satisfaction of the Minister that it sold to another entity electricity that it generated, the self-generating user shall be considered to have consumed the electricity. O. Reg. 493/01, s. 6 (5).

Transfer of exemption account of self-generating user

7. (1) A self-generating user may transfer all or part of its exemption account to a person to whom the self-generating user transfers ownership of generating units or facilities if,

- (a) the generating units or facilities were owned and operated on October 30, 1998 by a self-generating user who consumed self-generated electricity generated by those generating units or facilities at any time after December 31, 1988 and before October 31, 1998; and
- (b) the generating units or facilities were not owned at any time after October 30, 1998 and before the day of the transfer by any owner who was not a self-generating user. O. Reg. 493/01, s. 7 (1).

(2) The maximum amount of the exemption account that may be transferred under subsection (1) is the amount that is reasonably related to the generating units or facilities transferred. O. Reg. 493/01, s. 7 (2).

(3) Despite subsection (1), a transfer of part or all of an exemption account does not take effect unless the following conditions are satisfied:

- 1. Both the transferor and the transferee are registered under subsection 85.4 (1) of the Act.
- 2. The transferor and the transferee are not in default in respect of any obligation either of them may have to pay, collect or remit debt retirement charges.
- 3. The transferor and the transferee have applied for and received the Minister’s written consent in respect of the calculation of the amount of the exemption to be transferred and any allocation of that amount between the transferor and the transferee for the year in which the transfer occurs. O. Reg. 493/01, s. 7 (3).

(4) The effective date of a transfer of part or all of an exemption account is the date specified by the Minister in the consent referred to in paragraph 3 of subsection (3). O. Reg. 493/01, s. 7 (4).

TABLE 1

Item	Local Utility	Cents
1.	Cornwall Street Railway Light and Power Company Limited	0
2.	Canadian Niagara Power Company Limited	0
3.	Public Utilities Commission of the City of Sault Ste. Marie	0.20
4.	Great Lakes Power Limited	0.20
5.	Bracebridge Hydro-Electric Commission	0.46
6.	The Public Utilities Commission of the Corporation of the Town of Fort Frances	0.47
7.	Orillia Water, Light and Power Commission	0.49
8.	Hydro Electric Commission of the City of Pembroke	0.49
9.	Granite Power Corporation	0.51
10.	Public Utilities Commission of the Village of Eganville	0.60
11.	The Hydro Electric Commission of the Town of Renfrew	0.61
12.	Public Utilities Commission of the Town of Parry Sound	0.65
13.	Public Utilities Commission for the Town of Bancroft	0.66
14.	Peterborough Utilities Commission	0.67
15.	St. Catharines Hydro-Electric Commission	0.68
16.	Elora Hydro Electric Commission	0.69
17.	The Hydro-Electric Commission of the City of Ottawa	0.69

TABLE 2

Item	Local Utility	Cents
1.	Town of Mississippi Mills Public Utilities Commission, in respect of the Ward of Almonte	0.42
2.	The Campbellford/Seymour Public Utilities Commission, in respect of the Town of Campbellford as it existed on December 31, 1997	0.49

O. Reg. 493/01, Table 2.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 160/99

Amended to O. Reg. 14/03

DEFINITIONS AND EXEMPTIONS

DEFINITIONS

1. (1) In the Act and the regulations,

“independent director” means, with respect to the IMO, a person who,

- (a) is not a director, officer or employee of,
 - (i) a generator, transmitter, distributor or retailer,
 - (ii) a person who sells electricity or ancillary services through the IMO-administered markets or directly to another person, other than a consumer,
 - (iii) an industrial consumer, or
 - (iv) an affiliate of a person referred to in subclause (i), (ii) or (iii), and
- (b) does not have a direct or indirect legal or beneficial interest in or commercial affiliation with,
 - (i) a generator, transmitter, distributor or retailer,
 - (ii) a person who sells electricity or ancillary services through the IMO-administered markets or directly to another person, other than a consumer, or
 - (iii) an affiliate of a person referred to in subclause (i) or (ii);

“person” includes,

- (a) a municipal corporation,
- (b) a commission established under the *Public Utilities Act* or any other general or special Act, and
- (c) any body, however established, through which a municipal corporation generates, transmits, distributes or retails electricity. O. Reg. 160/99, s. 1; O. Reg. 310/01, s. 1 (1).

(2) For the purpose of clause (b) of the definition of “independent director” in subsection (1),

- (a) an interest held as the beneficiary of a trust that does not permit the beneficiary to have any knowledge of the holdings of the trust is not a legal or beneficial interest; and

- (b) an interest in a mutual fund as defined in section 1 of the *Securities Act* is not a legal or beneficial interest unless the mutual fund is operated as an investment club where,

- (i) its shares or units are held by not more than 50 persons and its indebtedness has never been offered to the public,
- (ii) it does not pay or give any remuneration for investment advice or in respect of trades in securities, except normal brokerage fees, and
- (iii) all of its members are required to make contributions in proportion to the shares or units each holds for the purpose of financing its operations. O. Reg. 310/01, s. 1 (2).

(3) For the purpose of clause (b) of the definition of “independent director” in subsection (1), a person has a commercial affiliation with another person if the person supplies goods or services to or receives goods or services from the other person, unless,

- (a) the person receives the goods or services in the ordinary course of being a customer of a distributor or retailer or an affiliate of a distributor or retailer; or
- (b) a person or committee appointed by the Minister for the purposes of this clause determines that the supply or receipt of the goods or services does not materially affect the independence of the person from,
 - (i) generators, transmitters, distributors and retailers,
 - (ii) persons who sell electricity or ancillary services through the IMO-administered markets or directly to another person, other than a consumer, or
 - (iii) affiliates of persons referred to in subclauses (i) and (ii). O. Reg. 310/01, s. 1 (2).

2. In sections 125 and 152 of the Act,

“execute” includes, with respect to an instrument that may be in an electronic format, to do what is required to complete the instrument in the electronic format. O. Reg. 160/99, s. 2.

EXEMPTIONS

2.0.1 (1) Subsection 26 (1) and (6) of the Act do not apply to Cornwall Street Railway Light & Power Company Limited with respect to serving those consumers who are subject to,

- (a) the agreement entered into by Cornwall Street Railway Light & Power Company Limited and The Corporation of the Township of Charlottenburgh on October 8, 1985;
- (b) the agreement entered into by Cornwall Street Railway Light & Power Company Limited and The Corporation of the Township of Cornwall on December 4, 1985; or
- (c) the franchise agreement entered into by Cornwall Street Railway Light and Power Company Limited and The Corporation of the City of Cornwall on July 31, 1998. O. Reg. 19/02, s. 1; O. Reg. 71/02, s. 1.

(2) Subsection (1) does not apply after December 31, 2019. O. Reg. 19/02, s. 1.

(3) Subsection 26 (1) of the Act does not apply to Granite Power Distribution Corporation with respect to serving those consumers who are subject to the franchise agreement entered into by Gananoque Light & Power Ltd. and The Corporation of the Town of Gananoque on November 14, 1994. O. Reg. 19/02, s. 1.

(4) Subsection (3) does not apply after December 31, 2014. O. Reg. 19/02, s. 1.

(5) Subsection 26 (1) of the Act does not apply to Cedars Rapids Transmission Co. O. Reg. 19/02, s. 1.

(6) Subsection (5) ceases to apply if a transmission system owned or operated by Cedars Rapids Transmission Co. is connected to the IMO-controlled grid. O. Reg. 19/02, s. 1.

(7) Subsection 26 (1) of the Act does not apply to Hydro One Remote Communities Inc. O. Reg. 19/02, s. 1.

2.1 (1) Subsection 26 (3) of the Act does not apply to the following contracts:

- 1. The agreement made on January 2, 1990 between Ontario Hydro and Orillia Water, Light and Power Commission relating to Minden GS.
- 2. The agreement made on June 23, 1993 between Ontario Hydro and Orillia Water, Light and Power Commission relating to Swift Rapids GS.
- 3. The agreement entitled "Amended and Restated Power Rights Agreement" made on December 3, 1991 between Ontario Hydro and Spruce Falls Inc. or to the loan agreement made on December 3, 1991 between Ontario Hydro and Spruce Falls Inc. O. Reg. 19/02, s. 2.

(2) To the extent that a contract entered into by Ontario Hydro contains liabilities, rights or obligations that have been transferred to Ontario Hydro Remote Communities Inc., subsection 26 (3) of the Act does not apply to the contract. O. Reg. 19/02, s. 2.

(3) Subsection 26 (3) of the Act does not apply to a contract described in Schedule 3 between Ontario Hydro and another party referred to in that Schedule. O. Reg. 145/02, s. 1.

(4) Subsection 26 (3) of the Act does not apply to a contract described in Schedule 4 or 5. O. Reg. 145/02, s. 1.

(5) The references in this section to contracts include all amendments made to those contracts before May 1, 2002. O. Reg. 145/02, s. 1.

2.2 Subsection 26 (6) of the Act does not apply to Granite Power Distribution Corporation with respect to serving those consumers who are subject to the franchise agreement entered into by Gananoque Light & Power Ltd. and The Corporation of the Town of Gananoque on November 14, 1994. O. Reg. 19/02, s. 2.

2.2.1 Sections 26 and 28 of the Act do not apply to a transmitter or distributor that is exempted from clause 57 (a) or (b) of the *Ontario Energy Board Act, 1998* by section 4.0.1, 4.0.2 or 4.0.3.2 of Ontario Regulation 161/99. O. Reg. 145/02, s. 2; O. Reg. 14/03, s. 1.

2.3 Section 28 of the Act does not apply to Hydro One Remote Communities Inc. O. Reg. 19/02, s. 2.

2.4 (1) In this section and in section 2.5,

"First Nation" means a band as defined in the *Indian Act* (Canada), or a body of the aboriginal peoples of Canada who are treated by the Department of Indian Affairs and Northern Development (Canada) in the same manner as a body of the aboriginal peoples of Canada residing on a reserve as defined in the *Indian Act* (Canada). O. Reg. 71/02, s. 2.

(2) The following provisions of the Act do not apply to a distributor who meets the conditions set out in subsection (3), and who distributes electricity in a settlement or reserve listed in Schedule 1:

- 1. Section 26.
- 2. Subsections 29 (4) to (6). O. Reg. 71/02, s. 2.

(3) The distributor must meet the following conditions:

- 1. The distributor must be a First Nation, or a corporation that is solely owned by a First Nation.
- 2. The distribution system owned by the distributor must not be connected to the IMO-controlled grid.
- 3. The distributor must only distribute electricity within its geographic service territory as it existed on January 1, 2002. O. Reg. 71/02, s. 2.

2.5 (1) The following provisions of the Act do not apply to a distributor who meets the conditions set out in subsection (2), and who distributes electricity in a settlement or reserve listed in Schedule 2:

- 1. Section 26.
- 2. Subsections 29 (4) to (6). O. Reg. 71/02, s. 2.

(2) The distributor must meet the following conditions:

1. The distributor must be a First Nation, or a corporation that is solely owned by a First Nation.
2. The distributor must only distribute electricity within its geographic service territory as it existed on January 1, 2002. O. Reg. 71/02, s. 2.

2.6 Section 26 of the Act does not apply to Attawapiskat Power Corporation, Fort Albany Power Corporation or Kashechewan Power Corporation until May 1, 2004. O. Reg. 71/02, s. 2.

3. Subsection 48.1 (3) of the Act does not apply to a subsidiary of Hydro One Inc. if everything that the subsidiary uses to transmit or distribute electricity outside Ontario was owned or operated by Ontario Hydro on March 31, 1999 and is located in jurisdictions bordering Ontario. O. Reg. 160/99, s. 3; O. Reg. 201/02, s. 1.

4. REVOKED: O. Reg. 201/02, s. 2.

4.1 Subsection 142 (2) of the Act does not apply to a municipal corporation if, before November 7, 2000, the municipal corporation made an application to the Ontario Energy Board for approval to transfer, to a municipal electricity utility as defined in section 88 of the Act or to the Generation

Corporation, the Services Corporation or a subsidiary of the Generation Corporation or the Services Corporation, an interest in real or personal property that has been used in connection with generating, transmitting, distributing or retailing electricity. O. Reg. 576/00, s. 1.

4.2 Section 144 of the Act does not apply to a municipal corporation if,

- (a) before November 7, 2000, the municipal corporation made an application to the Ontario Energy Board for approval to transfer, to a municipal electricity utility as defined in section 88 of the Act or to the Generation Corporation, the Services Corporation or a subsidiary of the Generation Corporation or the Services Corporation, an interest in real or personal property that has been used in connection with generating, transmitting, distributing or retailing electricity; and
- (b) the application to the Ontario Energy Board has not been finally determined or less than 120 days have elapsed since the application was finally determined. O. Reg. 576/00, s. 1; O. Reg. 164/01, s. 1.

5. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 160/99, s. 5.

SCHEDULE 1

Fort Hope Indian Reserve No. 64
Sandy Lake Indian Settlement
North Spirit Lake Indian Reserve
Marten Falls Indian Reserve No. 65
Weenusk Indian Settlement
Pikangikum Indian Reserve No. 14
Poplar Hill Indian Reserve
Summer Beaver Indian Settlement
Wunnumin Indian Reserve No. 1, Wunnumin Indian Reserve No. 2
Muskrat Dam Lake Indian Reserve

O. Reg. 71/02, s. 4.

SCHEDULE 2

Cat Lake Indian Reserve No. 63C

O. Reg. 71/02, s. 4.

SCHEDULE 3

Item	Other Party	Date of Contract
1.	Allegheny Electric Cooperative, Inc.	January 6, 1995
2.	Atlantic City Electric Company	June 20, 1997
3.	Atlantic City Electric Company	September 5, 1997
4.	Boston Edison Company	June 5, 1995
5.	Cambridge Electric Light Company	June 20, 1996
6.	Canadian Niagara Power Company, Limited	February 20, 1998
7.	Central Hudson Gas & Electric Corp.	April 15, 1996
8.	Central Vermont Public Service Corporation	July 16, 1993
9.	Commonwealth Electric Company	June 20, 1996
10.	Consolidated Edison Company of New York, Inc.	November 11, 1992
11.	GPU Service Corporation	September 14, 1988
12.	Green Mountain Power	July 16, 1993
13.	James MacLaren Industries, Inc.	August 25, 1997
14.	Long Island Lighting Company	November 11, 1992
15.	Maritime Electric Company, Ltd.	March 27, 1998
16.	New Brunswick Power Corporation	October 20, 1997
17.	New England Power Company	June 14, 1994
18.	The New York Municipal Power Agency	September 25, 1996
19.	NGE Generation Inc.	January 21, 1998
20.	Northeast Utilities Service Company	July 16, 1993
21.	Old Dominion Electric Cooperative	November 1, 1996
22.	Orange and Rockland Utilities Inc.	July 12, 1994
23.	Peco Energy Company	November 1, 1996
24.	Peco Energy Company	March 18, 1997
25.	PP&L, Inc.	February 4, 1998
26.	PP&L, Inc.	February 20, 1998
27.	Rochester Gas & Electric Corp.	October 15, 1993
28.	Rochester Gas & Electric Corp.	June 1, 1998
29.	Vermont Department of Public Service	April 19, 1988
30.	Virginia Electric and Power Company	June 4, 1997
31.	Virginia Electric and Power Company	July 8, 1997
32.	American Electric Power Service Corporation	March 20, 1997
33.	American Electric Power Service Corporation	May 31, 1998
34.	Michigan Public Power Agency	May 1, 1995
35.	Northern Indiana Public Service Company	June 26, 1997
36.	The Cincinnati Gas & Electric Company; PSI Energy, Inc. and Cinergy Services, Inc.	February 20, 1997
37.	The Cincinnati Gas & Electric Company; PSI Energy, Inc. and Cinergy Services, Inc.	September 12, 1997
38.	The Cleveland Electric Illuminating Company	March 24, 1997
39.	The Toledo Edison Company	March 24, 1997
40.	Utilicorp United Incorporated	August 16, 1996
41.	Wabash Valley Power Association, Inc.	October 1, 1995

Item	Other Party	Date of Contract
42.	Wolverine Power Supply Cooperative Inc.	June 20, 1995
43.	British Columbia Power Exchange Corporation	May 1, 1998
44.	Cargill-Alliant, L.L.C.	November 25, 1998
45.	Citizens Lehman Power Sales	March 10, 1997
46.	CMS Marketing, Services and Trading	April 14, 1997
47.	Constellation Power Source Inc.	June 10, 1998
48.	Duke Energy Trading and Marketing, L.L.C.	September 4, 1997
49.	Electric Clearinghouse, Inc.	February 20, 1997
50.	Enron Power Marketing, Inc.	March 10, 1997
51.	Enserch Energy Services, Inc.	July 28, 1998
52.	Koch Energy Trading, Inc.	June 25, 1997
53.	LG&E Energy Marketing Inc.	November 12, 1997
54.	New Energy Ventures, L.L.C.	October 8, 1997
55.	Plum Street Energy Marketing, Inc.	October 1, 1997
56.	NorAm Energy Services, Inc.	June 10, 1998
57.	Northeast Energy Services, Inc.	October 21, 1997
58.	PacifiCorp Power Marketing, Inc.	December 19, 1987
59.	PG&E Energy Trading — Power, L.P.	February 9, 1998
60.	Rainbow Energy Marketing Corp.	March 10, 1997
61.	Sonat Power Marketing L.P.	July 2, 1997
62.	Tenaska Power Services Co.	January 15, 1998
63.	Tractebel Energy Marketing, Inc.	July 2, 1997
64.	TransAlta Energy Marketing Corp.	February 25, 1998
65.	TransCanada Energy Ltd.	March 10, 1997
66.	Western Power Services, Inc.	March 10, 1997
67.	Williams Energy Services Company	August 6, 1997

O. Reg. 145/02, s. 3.

SCHEDULE 4

Item	Contract	Date of Contract
1.	Compilation of Interconnection Agreement between Consumers Power Company/The Detroit Edison Company and Ontario Hydro	January 29, 1975 as compiled February 1991
2.	Interconnection Agreement between Hydro Quebec and Ontario Hydro	November 9, 1984
3.	Compilation of Interconnection Agreement between Ontario Hydro and The Manitoba Hydro-Electric Board	November 16, 1971 as amended April 1, 1981
4.	Electricity Sale Agreement between The Manitoba Hydro-Electric Board and The Manitoba Energy Authority and Ontario Hydro	August 28, 1987

Item	Contract	Date of Contract
5.	Agreement between Ontario Hydro and Manitoba Hydro (regarding Call Option on Capacity and/or Energy and Settlement of Claims)	November 1, 1998
6.	Interconnection Agreement between Minnesota Power & Light Company and Ontario Hydro	June 1, 1995
7.	Interconnection Agreement between Niagara Mohawk Power Corporation and Ontario Hydro	November 1, 1986
8.	Compilation of Memorandum of Understanding between Power Authority of the State of New York and Ontario Hydro	January 19, 1965 as compiled June 20, 1979

O. Reg. 145/02, s. 3.

SCHEDULE 5

Item	Parties	Date of Contract
1.	Ontario Hydro and Canadian Niagara Power Company, Limited	April 1, 1971
2.	The Water Works Commission of the City of St. Catharines, The Corporation of the City of St. Catharines and the Hamilton Cataract Power Light and Traction Company Limited (regarding St. Catharines Water Works)	December 30, 1903
3.	The Hydro-Electric Power Commission of Ontario and Chat Falls Power Company (regarding Chat Falls)	February 15, 1930
4.	The Ontario-Minnesota Pulp and Paper Company Limited and The Hydro-Electric Power Commission of Ontario (regarding Whitedog Falls GS)	February 27, 1961
5.	The Hydro-Electric Power Commission of Ontario and Quebec Hydro-Electric Commission (regarding Bryson G.S.)	July 23, 1963
6.	Her Majesty the Queen in Right of the Province of Manitoba, Her Majesty the Queen in Right of the Province of Ontario, The Manitoba Hydro-Electric Board and The Hydro-Electric Power Commission of Ontario (regarding Lake St. Joseph Diversion)	September 24, 1958

O. Reg. 145/02, s. 3.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 648/98

Amended to O. Reg. 249/00

**DESIGNATION OF THE GENERATION
CORPORATION AND THE SERVICES
CORPORATION**

1. Ontario Power Generation Inc., incorporated under the *Business Corporations Act* on December 1, 1998 pursuant to subsection 48 (1) of the *Electricity Act, 1998*, is hereby designated as the Ontario Electricity Generation Corporation for the purposes of the *Electricity Act, 1998*. O. Reg. 648/98, s. 1.

2. Hydro One Inc. (formerly Ontario Hydro Services Company Inc.), incorporated under the *Business Corporations Act* on December 1, 1998 pursuant to subsection 48 (1) of the *Electricity Act, 1998*, is hereby designated as the Ontario Electric Services Corporation for the purposes of the *Electricity Act, 1998*. O. Reg. 648/98, s. 2; O. Reg. 249/00, s. 1.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 22/04

Amended to O. Reg. 149/05

ELECTRICAL DISTRIBUTION SAFETY

Interpretation

1. In this Regulation,

“Authority” means the Electrical Safety Authority;

“authorized person” means a competent person authorized by a distributor to have access to areas containing, or structures supporting, energized apparatus or conductors;

“barriered” means separated by clearances, burial, separations, spacings, insulation, fences, railings, enclosures, structures and other physical barriers, signage, markers or any combination of the above;

“competent person” means a person who,

- (a) is qualified because of knowledge, training and experience,
 - (i) to perform specific work, or
 - (ii) to organize work and its performance,
- (b) has knowledge of any potential or actual danger to health or safety in the workplace in relation to the work, and
- (c) is familiar with section 113 of the Act and the regulations made under it, and with the *Occupational Health and Safety Act* and the regulations made under that Act, that apply to the work;

“contractor” means any person who performs work on electrical equipment or an electrical installation;

“disconnecting means” means a device, group of devices or other means whereby the conductors of a circuit can be disconnected from their source of supply;

“distribution line” means an electricity distribution line, transformers, plant or equipment used for conveying electricity at voltages of 50,000 volts or less;

“distribution station” means an enclosed assemblage of equipment, including but not limited to switches, circuit breakers, buses and transformers, through which electrical energy is passed for the purpose of transforming one primary voltage to another primary voltage;

“effectively grounded” means permanently connected to earth through a ground connection of sufficiently low impedance and having sufficient current-carrying capacity to prevent the building up of voltages that may result in undue hazard to persons;

“electrical equipment” means any apparatus, appliance, device, instrument, fitting, fixture, machinery, material or thing used in or for, or capable of being used in or for, the distribution, supply or utilization of electric power or energy, and, without restricting the generality of the foregoing, includes any assemblage or combination of materials or things which is used, or is capable of being used or adapted, to serve or perform any particular purpose or function when connected to an electrical installation, notwithstanding that any of such materials or things may be mechanical, metallic or non-electric in origin;

“electrical installation” means the installation, repair, replacement, alteration or extension of any wiring or electrical equipment that forms part of a distribution system;

“ESC” means the Electrical Safety Code referred to in Ontario Regulation 164/99;

“live” means electrically connected to a source of voltage difference or electrically charged so as to have a voltage different from that of the earth;

“ownership demarcation point” means the point,

- (a) at which the distributor’s ownership of a distribution system, including connection assets, ends at the customer, and
- (b) that is not located beyond,
 - (i) the first set of terminals located on or in any building, or
 - (ii) an electrical room or vault in a building where the electrical room or vault is of tamperproof construction, bears a sign to indicate that it is an electrical room or vault and is accessible only to authorized persons;

“primary distribution line” means a distribution line conveying electricity at more than 750 volts but not more than 50,000 volts phase to phase;

“professional engineer” means a person who holds a licence or a temporary licence under the *Professional Engineers Act*;

“secondary distribution line” means an electricity distribution line conveying electricity at 750 volts or less phase to phase;

“vault” means an isolated enclosure, either above or below ground, with fire-resistant walls, ceilings and floors in which transformers and other electrical equipment are housed. O. Reg. 22/04, s. 1.

Application

2. (1) Subject to subsection (2), this Regulation applies with respect to distribution systems regardless of when they came into existence. O. Reg. 22/04, s. 2 (1).

(2) Sections 3, 4, 5, 6, 7, 8, 9 and 13 apply with respect to distribution systems that are designed or come into existence on or after February 11, 2004 and with respect to distribution systems that existed before that date in respect of repairs, alterations or extensions made to those systems. O. Reg. 272/04, s. 1.

(3) This Regulation applies with respect to a distribution system as far as the ownership demarcation point and no further. O. Reg. 22/04, s. 2 (3).

(4) The ESC, and not this Regulation, applies with respect to,

- (a) electrical installations and electrical equipment located beyond the ownership demarcation point, except for revenue metering equipment and associated equipment, current transformers, voltage transformers and remote terminal units;
- (b) electrical installations and electrical equipment that are located in buildings, or rooms in buildings, used as offices, washrooms, cafeterias, warehouses, garages, machine shops and recreational facilities if the installations and equipment belong to the distributor. O. Reg. 22/04, s. 2 (4).

(5) This Regulation, and not the ESC, applies to distributors who are licensed to own or operate a distribution system under Part V of the *Ontario Energy Board Act, 1998*. O. Reg. 149/05, s. 1.

(6) The ESC, and not this Regulation, applies to distributors, other than distributors who are licensed to own or operate a distribution system under Part V of the *Ontario Energy Board Act, 1998*. O. Reg. 149/05, s. 1.

Same, change of ownership

3. (1) If there is a change to the ownership demarcation point or a transfer of ownership of a distribution system, or part thereof, to a person that is not a distributor, the system or part transferred shall be, on completion of the transfer, subject to the requirements of the ESC. O. Reg. 22/04, s. 3 (1).

(2) Prior to the change to the ownership demarcation point or the transfer of ownership, the distributor shall,

- (a) notify the Authority of the proposed change or transfer; and
- (b) notify the non-distributor transferee that, on completion of the change or transfer, the distribution system or part transferred becomes subject to the requirements of the ESC. O. Reg. 22/04, s. 3 (2).

(3) Prior to the change to the ownership demarcation point or the transfer of ownership, a report identifying any modifications to the distribution system or part to be transferred that are required to ensure that the system or part will be in conformance with the requirements of the ESC shall be provided to the non-distributor transferee and to the Authority. O. Reg. 22/04, s. 3 (3).

Safety standards

4. (1) All distribution systems and the electrical installations and electrical equipment forming part of such systems shall meet the primary safety standard set out in subsection (2) by meeting the safety standards set out in subsections (3), (4), (5) and (6). O. Reg. 22/04, s. 4 (1).

(2) All distribution systems and the electrical installations and electrical equipment forming part of such systems shall be designed, constructed, installed, protected, used, maintained, repaired, extended, connected and disconnected so as to reduce the probability of exposure to electrical safety hazards. O. Reg. 22/04, s. 4 (2).

(3) All electrical installations operating at 750 volts or below that are not a direct part of a distribution system shall meet the following safety standards:

1. Operating electrical equipment shall be maintained in proper operating condition.
2. Adequate space shall be provided around electrical equipment for proper operation and maintenance.
3. Live conductors shall be adequately insulated or barriered to prevent inadvertent contact.
4. Persons who have reason to work on electrical wiring or touch live conductors shall have ready access to a means to disconnect the live conductors before working on the wiring or touching the conductors.
5. Disconnecting means shall effectively disconnect and be operable without undue hazard.
6. Metal parts of an installation that are not intended to be energized shall be effectively grounded.
7. Electrical installations shall be carried out so as to minimize the possibility of contributing to or causing a fire or explosion.
8. Electrical installations shall be carried out so as to minimize the possibility of insulation damage or deterioration. O. Reg. 22/04, s. 4 (3).

(4) All overhead distribution lines, including secondary distribution lines, shall meet the following safety standards:

1. Operating electrical equipment shall be maintained in proper operating condition.
2. Adequate space shall be provided around electrical equipment for proper operation and maintenance.
3. Energized conductors and live parts shall be barriered such that vegetation, equipment or unauthorized persons do not come in contact with them or draw arcs under reasonably foreseeable circumstances.
4. Metal parts of the installation that are not intended to be energized and that are accessible to unauthorized persons shall be effectively grounded.
5. Structures supporting energized conductors and live parts shall have sufficient strength to withstand the loads imposed on the structure by electrical equipment and weather loadings. O. Reg. 22/04, s. 4 (4).

(5) All underground distribution lines, including secondary distribution lines, shall meet the following safety standards:

1. Operating electrical equipment shall be maintained in proper operating condition.
2. Adequate space shall be provided around electrical equipment for proper operation and maintenance.
3. Energized conductors and live parts shall be barriered such that equipment or unauthorized persons do not come into contact with them or draw arcs under reasonably foreseeable circumstances.
4. Metal parts of the installation that are not intended to be energized and that are accessible to unauthorized persons shall be effectively grounded.
5. Parts of the distribution system in proximity to the inside walls of a swimming pool shall be installed in such a way as to minimize the possibility of voltage gradients in the swimming pool.
6. Parts of a distribution system in proximity to propane tanks and natural gas pipelines shall be installed in such a way as to minimize the possibility of explosions under normal circumstances and operating conditions. O. Reg. 22/04, s. 4 (5).

(6) Distribution stations shall meet the following safety standards:

1. Operating electrical equipment shall be maintained in proper operating condition.
2. Adequate space shall be provided around electrical equipment for proper operation and maintenance.
3. Metal parts of the installation that are not intended to be energized and that are accessible to unauthorized persons shall be effectively grounded.

4. Energized conductors and live parts shall be barriered such that equipment or unauthorized persons do not contact them or draw arcs under reasonably foreseeable circumstances.

5. Structures supporting energized conductors and live parts shall have sufficient strength to withstand the loads imposed on the structure by equipment and weather loadings. O. Reg. 22/04, s. 4 (6).

(7) In this section,

“weather loadings” means loads due to temperature, ice or wind acting on conductors and structures. O. Reg. 22/04, s. 4 (7).

When safety standards met

5. (1) Electrical installations operating at 750 volts or below that are not a direct part of a distribution system that meet the requirements set out in Rules 2-100 to 86-402 of the ESC are deemed to meet the safety standards set out in subsections 4 (2) and (3). O. Reg. 22/04, s. 5 (1).

(2) Overhead distribution lines that meet the requirements of CSA Standard C22.3 No. 1-01 Overhead Systems or the requirements set out in Rules 2-100 to 2-404 of section 2 and in sections 3, 4, 10, 12, 14, 18, 26, 28, 36, 75, 80 and 84 of the ESC are deemed to meet the safety standards set out in subsections 4 (2) and (4). O. Reg. 22/04, s. 5 (2).

(3) Underground distribution lines that meet the requirements of CSA Standard C22.3 No. 7-94 Underground Systems (Reaffirmed 1999) or the requirements set out in Rules 2-100 to 2-404 of section 2 and in sections 3, 4, 10, 12, 14, 18, 26, 28, 36, 75, 80 and 84 of the ESC are deemed to meet the safety standards set out in subsections 4 (2) and (5). O. Reg. 22/04, s. 5 (3).

(4) Distribution stations that meet the requirements set out in Rules 2-100 to 2-404 of section 2 and in sections 3, 4, 10, 12, 14, 18, 26, 28, 36, 75, 80 and 84 of the ESC or that meet the requirements of National Electrical Safety Code C2-1997 are deemed to meet the safety standards set out in subsections 4 (2) and (6). O. Reg. 22/04, s. 5 (4).

Approval of electrical equipment

6. (1) Electrical equipment that is part of a distribution system is approved if,

- (a) its design and construction meet any of the standards for approval of equipment set out in Rule 2-024 of the ESC; or
- (b) its design and construction comply with a code or standard under a rule of the distributor that provides an assurance of safety of the equipment that is the equivalent of the assurance of safety provided by the standards referenced in clause (a). O. Reg. 22/04, s. 6 (1).

(2) For the purpose of establishing whether electrical equipment is approved under clause (1) (b), the equipment shall be tested and inspected in accordance with testing and inspection procedures that are adequate for that purpose. O. Reg. 22/04, s. 6 (2).

Approval of plans, drawings and specifications for installation work

7. (1) Before beginning work on an electrical installation that is or may form part of a distribution system, a distributor shall ensure that the installation work is based,

- (a) on plans that have been prepared by a professional engineer and that the plans have been reviewed and approved in accordance with subsections (2) to (7); or
- (b) on the distributor's standard design drawings or standard design specifications that have been assembled by a professional engineer, by an engineering technologist certified by the Ontario Association of Certified Engineering Technicians and Technologists or by another competent person and that those standard drawings and specifications have been reviewed and approved in accordance with subsections (2) to (7). O. Reg. 22/04, s. 7 (1); O. Reg. 272/04, s. 2.

(2) Review and approval of plans, standard design drawings and standard design specifications under this section shall be carried out,

- (a) by a professional engineer, who may or may not be the professional engineer who prepared the plans or assembled the standard design drawings or standard design specifications; or
- (b) by the Authority at the request of the distributor. O. Reg. 22/04, s. 7 (2).

(3) Where, after reviewing the plans, standard design drawings or standard design specifications under clause (2) (a), a professional engineer is satisfied that the safety standards set out in section 4 are met, he or she shall prepare a certificate and provide it to the distributor. O. Reg. 22/04, s. 7 (3).

(4) A certificate under subsection (3) constitutes approval of the plans, standard design drawings or standard design specifications. O. Reg. 22/04, s. 7 (4).

(5) Where, after reviewing the plans, standard design drawings or standard design specifications under clause (2) (b), the Authority is satisfied that the safety standards set out in section 4 are met, it shall approve them and provide a certificate of approval to the distributor. O. Reg. 22/04, s. 7 (5).

(6) The plans, standard design drawings or standard design specifications, along with the certificate, shall be kept by the distributor and made available to the Authority upon request. O. Reg. 22/04, s. 7 (6).

(7) This section does not apply with respect to work on an electrical installation that involves the replacement of one piece of electrical equipment with another piece of electrical equipment of the same voltage and characteristics. O. Reg. 22/04, s. 7 (7).

Inspection and approval of construction

8. (1) Before putting a distribution system into use, a distributor shall ensure that the construction of the system has been inspected and approved in accordance with this section. O. Reg. 22/04, s. 8 (1).

- (2) An inspection under this section shall be carried out,
 - (a) by a professional engineer on behalf of the distributor;
 - (b) by qualified persons identified in a construction verification program developed by the distributor and approved by the Authority; or
 - (c) by the Authority at the request of the distributor. O. Reg. 22/04, s. 8 (2).

(3) A professional engineer who carries out an inspection under clause (2) (a) shall prepare a record of the inspection. O. Reg. 22/04, s. 8 (3).

(4) Where the professional engineer is satisfied on the inspection that the safety standards set out in section 4 are met, he or she shall prepare a certificate to that effect and provide it, along with the record of inspection, to the distributor. O. Reg. 22/04, s. 8 (4).

(5) A person who carries out an inspection under clause (2) (b) shall inspect the system in accordance with the methods and techniques described in the approved construction verification program referred to in that clause and prepare a record of the inspection. O. Reg. 22/04, s. 8 (5).

(6) Where the person carrying out the inspection under clause (2) (b) is satisfied on the inspection that the safety standards set out in section 4 are met, he or she shall prepare a certificate to that effect and provide it, along with the record of inspection, to the distributor. O. Reg. 22/04, s. 8 (6).

(7) A distributor who obtains a certificate pursuant to an inspection under clause (2) (a) or (b) shall keep the certificate and record of inspection and make them available to the Authority on request. O. Reg. 22/04, s. 8 (7).

(8) Where the Authority is satisfied on an inspection carried out under clause (2) (c) that the safety standards set out in section 4 are met, the Authority shall prepare a certificate to that effect and provide it, along with the record of inspection, to the distributor. O. Reg. 22/04, s. 8 (8).

(9) A certificate under subsection (4), (6) or (8) constitutes approval that the system may be put into use. O. Reg. 22/04, s. 8 (9).

Deviations from required standards

9. (1) Where a distributor upgrades the distribution lines of a distribution system such that the system does not meet the standards for clearances and separations in respect of distribution lines referred to in subsection 5 (2) or (3), the distributor may still put the system into use if a professional engineer certifies that,

- (a) the reason for failing to meet the standards was a lack of space; and
- (b) the failure to meet the standards will not materially affect the safety of any person or property. O. Reg. 22/04, s. 9 (1).

(2) If a distributor replaces a part or portion of an existing distribution system with a part or portion that is similar to the part or portion being replaced but that part or portion does not meet the safety standards set out in section 4, the distributor may put the system into use as long as no undue hazard to the safety of any person is created by doing so. O. Reg. 22/04, s. 9 (2).

Proximity to distribution lines

10. (1) Despite section 4 of CSA Standard C22.3, No. 1-01 Overhead Systems, a person may place an object closer to an energized conductor forming part of a system of overhead distribution lines than the required minimum separations from energized conductors forming part of such a system if the person first obtains an authorization from the distributor responsible for the energized conductor. O. Reg. 22/04, s. 10 (1).

(2) Despite sections 4 and 5 of CSA Standard C22.3, No. 7-94 Underground Systems (Reaffirmed 1999), a person may place an object closer to an energized conductor forming part of a system of underground distribution lines than the required minimum separations from energized conductors forming part of such system if the person first obtains an authorization from the distributor responsible for the energized conductor. O. Reg. 22/04, s. 10 (2).

(3) Before digging, boring, trenching, grading, excavating or breaking ground with tools, mechanical equipment or explosives, a contractor, owner or occupant of land, buildings or premises shall, in the interests of safety, ascertain from the distributor responsible for the distribution of electricity to the land, building or premises the location of any underground distribution line that may be interfered with in the course of such activities. O. Reg. 22/04, s. 10 (3).

(4) The distributor shall provide reasonable information with respect to the location of its underground distribution lines and associated plant within a reasonable time. O. Reg. 22/04, s. 10 (4).

Disconnection of unused lines

11. (1) A distributor shall disconnect and ground distribution lines of 750 volts or more that have not been in use for a prolonged period of time. O. Reg. 22/04, s. 11 (1).

(2) Prior to disconnecting and grounding the lines, the distributor shall de-energize them. O. Reg. 22/04, s. 11 (2).

(3) A distributor is not required to comply with subsection (1) where the lines, although unused, act as back-up or emergency lines. O. Reg. 22/04, s. 11 (3).

(4) A distributor is not required to comply with subsection (1) where the distributor provides the Authority with a report from, and a certificate signed by, a professional engineer indicating that,

- (a) disconnecting and grounding the lines is not practical in the circumstances; and
- (b) no undue danger to the safety of any person will be caused if the lines are not disconnected and grounded. O. Reg. 22/04, s. 11 (4).

Condition of an approval: reporting of serious electrical incidents

12. (1) It is a condition of an approval issued to a distributor for the use of a distribution system that the distributor, or any contractor or operator acting on the distributor's behalf, report to the Authority any serious electrical incident of which they become aware within 48 hours after the occurrence. O. Reg. 22/04, s. 12 (1).

(2) Where a serious electrical incident has occurred, a distributor, contractor or operator shall not interfere with or disturb, except in the interests of safety, saving life, relieving human suffering, continuity of service or preservation of property, any wreckage, article or thing at the scene of the incident that is connected to it and, in no case, shall wreckage, an article or a thing be carried away or destroyed unless an inspector so permits. O. Reg. 22/04, s. 12 (2).

(3) Where a serious electrical incident involving workers only is reported to the Ministry of Labour as required under the *Occupational Health and Safety Act* and that the Ministry has taken control of the scene of the incident, subsections (1) and (2) do not apply. O. Reg. 22/04, s. 12 (3).

(4) In this section,

“critical injury” means an injury of a serious nature that,

- (a) places life in jeopardy,
- (b) produces unconsciousness,
- (c) results in a substantial loss of blood,
- (d) involves the fracture of a leg or arm but not a finger or toe,
- (e) involves the amputation of a leg, arm, hand or foot but not a finger or toe,
- (f) consists of burns to a major portion of the body, or
- (g) causes the loss of sight in an eye;

“serious electrical incident” means,

- (a) any electrical contact that caused death or critical injury to a person,

- (b) any inadvertent contact with any part of a distribution system operating at 750 volts or above that caused or had the potential to cause death or critical injury to a person,
- (c) any fire or explosion in any part of a distribution system operating at 750 volts or above that caused or had the potential to cause death or critical injury to a person, except a fire or explosion caused by lightning strike;

“worker” means a person who performs work or supplies services for monetary compensation but does not include an inmate of a correctional institution or like institution or facility who participates inside the institution or facility in a work project or rehabilitation program. O. Reg. 22/04, s. 12 (4); O. Reg. 272/04, s. 3.

Same: audit

13. (1) It is a condition of an approval issued to a distributor for the use of a distribution system that the distributor engage an auditor to audit on an annual basis the distributor’s compliance with sections 4, 5, 6, 7 and 8 and to prepare an audit report. O. Reg. 22/04, s. 13 (1).

(2) To conduct the audit and prepare the audit report, the distributor shall engage an organization that is,

- (a) accredited by the Standards Council of Canada to register quality management systems whose scope of accreditation includes engineering services, construction and electricity supply; or
- (b) acceptable to the Authority. O. Reg. 22/04, s. 13 (2).

(3) The distributor shall provide the audit report to the Authority on request. O. Reg. 22/04, s. 13 (3).

Same: declaration of compliance

14. It is a condition of an approval issued to a distributor for the use of a distribution system that the distributor submit to the Authority an annual statement of compliance with sections 3, 9, 10, 11 and 12 signed by a professional engineer or an officer or director of the distributor. O. Reg. 22/04, s. 14.

Compliance

15. (1) A distributor that is notified by the Authority that the distributor is not in compliance with any or all provisions of this Regulation shall remedy the non-compliance within the time set out in the notice. O. Reg. 22/04, s. 15 (1).

(2) If a distributor fails to remedy non-compliance with section 6 as required under subsection (1), the distributor shall immediately apply to the Authority for approval of equipment in accordance with Rule 2-024 of the ESC and the distributor may not use any other means available to obtain the approval. O. Reg. 22/04, s. 15 (2).

(3) If a distributor fails to remedy non-compliance with section 7 as required under subsection (1), the distributor shall obtain approval of plans, standard design drawings and standard design specifications by the Authority under clause 7 (2) (b) and subsection 7 (5) and the distributor may not use any other means available to obtain the approval. O. Reg. 22/04, s. 15 (3).

(4) If a distributor fails to remedy non-compliance with section 8 as required under subsection (1), the distributor shall obtain inspection and approval of construction by the Authority under clause 8 (2) (c) and subsection 8 (8) and the distributor may not use any other means available to obtain the approval. O. Reg. 22/04, s. 15 (4).

16. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 22/04, s. 16.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 89/99

No Amendments

ELECTRICAL SAFETY AUTHORITY

1. Electrical Safety Authority, incorporated under the *Corporations Act* by letters patent dated January 12, 1999, is designated as the Electrical Safety Authority for the purposes of the *Electricity Act, 1998*. O. Reg. 89/99, s. 1.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 164/99

Amended to O. Reg. 10/02

ELECTRICAL SAFETY CODE

1. The code issued by the Canadian Standards Association entitled "Canadian Electrical Code Part I, C22.1-02", as amended by the document entitled "Ontario Amendments to the Canadian Electrical Code Part I, C22.1-02", dated December 18, 2001 and issued by the Electrical Safety Authority, are together adopted as the Electrical Safety Code. O. Reg. 10/02, s. 1.

2. Every act or omission in connection with the generation, transmission, distribution, retail or use of electricity in Ontario must be done or made in compliance with the Electrical Safety Code. O. Reg. 164/99, s. 2.

3. The Electrical Safety Authority shall ensure that an adequate supply of copies of the Electrical Safety Code is made available to the public. O. Reg. 164/99, s. 3.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 47/05

No Amendments

FEES FOR OPA'S 2005 FISCAL YEAR

Fees for 2005

1. (1) For the purpose of subsection 25.21 (7) of the Act, the established fees for the OPA's 2005 fiscal year are \$15,000,000. O. Reg. 47/05, s. 1 (1).

(2) The IESO shall collect the fees established under subsection (1) and shall pay them to the OPA. O. Reg. 47/05, s. 1 (2).

(3) Despite subsection (2), the IESO may pay the fees established under subsection (1) or a portion of them from amounts collected by it on or before December 31, 2004. O. Reg. 47/05, s. 1 (3).

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 115/99

Amended to O. Reg. 176/99

FINANCIAL CORPORATION

NAME CHANGES

1. On the day that subsection 54 (1) of the Act comes into force, the name of the Ontario Hydro Financial Corporation is changed to Ontario Electricity Financial Corporation in English and Société financière de l'industrie de l'électricité de l'Ontario in French. O. Reg. 115/99, s. 1.

2. (1) On the day that subsection 54 (1) of the Act comes into force, the name of the Ontario Hydro Financial Corporation Pension Plan is changed to Ontario Electricity Financial Corporation Pension Plan in English and Régime de retraite de la Société financière de l'industrie de l'électricité de l'Ontario in French. O. Reg. 115/99, s. 2 (1).

(2) On the day that subsection 54 (1) of the Act comes into force, the name of the Ontario Hydro Financial Corporation Pension Fund is changed to Ontario Electricity Financial Corporation Pension Fund in English and Caisse de retraite de la Société financière de l'industrie de l'électricité de l'Ontario in French. O. Reg. 115/99, s. 2 (2).

APPLICATION OF CERTAIN STATUTORY PROVISIONS

3. (1) The following provisions of the *Business Corporations Act* apply, with necessary modifications, to the Financial Corporation:

1. Section 16 (capacity to act outside Ontario).
2. Subsections 126 (3) and (4) (quorum requirements).
3. Subsection 129 (1) (resolutions in writing).
4. Subsections 136 (1) and (3) to (6) (indemnification of directors, etc.). O. Reg. 115/99, s. 3 (1).

(2) SPENT: O. Reg. 115/99, s. 3 (2).

FEES PAYABLE TO THE MINISTER OF FINANCE

4. (1) The Financial Corporation shall pay the fee described in subsection (4) to the Minister of Finance on June 30 each year, beginning in the year 2000. O. Reg. 176/99, s. 1.

(2) If June 30 is not a business day in a particular year, the fee is payable on the first business day following June 30. O. Reg. 176/99, s. 1.

(3) The fee and any interest that may be payable in respect of it are prescribed for the purposes of subsection 71(1) of the Act. O. Reg. 176/99, s. 1.

(4) The fee equals 0.5 per cent of the sum of the principal amounts of the following:

1. All notes, debentures and other indebtedness issued by the Financial Corporation, the payment of which is guaranteed by the Province of Ontario, that are outstanding on the valuation date.
2. All indebtedness of the Financial Corporation to the Province of Ontario that is outstanding on the valuation date. O. Reg. 176/99, s. 1.

(5) If the fee is not paid when due, the Financial Corporation shall pay interest on the fee from the due date until the date the amount is paid. The interest is to be calculated at the rate established under subsection 10 (4) of the *Financial Administration Act*. O. Reg. 176/99, s. 1.

(6) The following rules apply with respect to the calculation of the fee:

1. The principal amount of a note, debenture or other indebtedness is the amount certified as the principal amount by the Provincial Auditor.
2. The valuation date is March 31 in the year in which the payment is due.
3. The principal amount of a note, debenture or other indebtedness that is payable in a currency other than Canadian dollars must be converted to Canadian dollars at the Bank of Canada dollar noon spot exchange rate in effect on the last business day preceding the valuation date.
4. A note or debenture is outstanding,
 - i. if it has been issued and has not been cancelled, or
 - ii. if it has been issued in bearer form and it is not held by or on behalf of the Financial Corporation.
5. The present value of serial zero coupon notes or debentures of the Financial Corporation shall be deemed to be the principal amount of the notes or debentures.

6. The present value of serial zero coupon notes or debentures of the Financial Corporation in the year in which they are issued is the amount credited to the Financial Corporation for the issue of the notes or debentures.
 7. The present value of serial zero coupon notes or debentures of the Financial Corporation in a year other than the year in which they are issued is determined as of the anniversary date of the date of their issue that precedes the valuation date. The present value of the notes or debentures is to be calculated at an interest rate equal to the discount rate that determined the original yield to investors on the entire issue of the notes or debentures.
O. Reg. 176/99, s. 1.
 5. (1) The Financial Corporation shall pay the fee described in subsection (3) to the Minister of Finance on June 30, 1999. O. Reg. 176/99, s. 1.
 - (2) The fee and any interest that may be payable in respect of it are prescribed for the purposes of subsection 71 (1) of the Act. O. Reg. 176/99, s. 1.
 - (3) The fee equals 0.625 per cent of the sum of the principal amounts of the following:
 1. All notes, debentures and other indebtedness issued by Ontario Hydro, the payment of which is guaranteed by the Province of Ontario, that are outstanding on December 31, 1998.
 2. All indebtedness of Ontario Hydro to the Province of Ontario that is outstanding on December 31, 1998.
O. Reg. 176/99, s. 1.
 - (4) Subsection 4 (5) applies with respect to the fee payable under this section. O. Reg. 176/99, s. 1.
 - (5) The following rules apply with respect to the calculation of the fee:
 1. The principal amount of a note, debenture or other indebtedness is the amount certified as the principal amount by the auditor who prepares Ontario Hydro's 1998 financial statements.
 2. The principal amount of a note, debenture or other indebtedness that is payable in a currency other than Canadian dollars must be converted to Canadian dollars at the Bank of Canada dollar noon spot exchange rate in effect on December 30, 1998.
 3. A note or debenture is outstanding,
 - i. if it has been issued and has not been cancelled, or
 - ii. if it has been issued in bearer form and it is not held by or on behalf of Ontario Hydro.
 4. The present value of serial zero coupon notes or debentures of Ontario Hydro shall be deemed to be the principal amount of the notes or debentures.
 5. The present value of serial zero coupon notes or debentures of Ontario Hydro in the year in which they are issued is the amount paid or credited to Ontario Hydro for the issue of the notes or debentures.
 6. The present value of serial zero coupon notes or debentures of Ontario Hydro in a year other than the year in which they are issued is determined as of the anniversary date of the date of their issue that precedes December 31, 1998. The present value of the notes or debentures is to be calculated at an interest rate equal to the discount rate that determined the original yield to investors on the entire issue of the notes or debentures.
O. Reg. 176/99, s. 1.
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Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 199/02

Amended to O. Reg. 454/03

HYDRO ONE INC.

Prescribed communities

1. The following communities are prescribed for the purposes of subsection 48.1 (1) of the Act:

1. Armstrong.
2. REVOKED: O. Reg. 454/03, s. 1.
3. Bearskin Lake.
4. Big Trout Lake.
5. Biscotasing.
6. Collins.
7. Deer Lake.
8. Fort Severn.
9. Gull Bay.
10. Hillsport.
11. Kasabonika Lake.
12. Kingfisher Lake.
13. Landsdowne House.
14. Oba.
15. Sachigo Lake.
16. Sandy Lake.
17. Sultan.
18. Wapakeka.
19. Weagamow.
20. Webequie.
21. Whitesand.

O. Reg. 199/02, s. 1; O. Reg. 454/03, s. 1.

2. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 199/02, s. 2.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 425/04

No Amendments

IESO BOARD OF DIRECTORS

Prohibited class

1. A person who has a material interest in a market participant is a member of a class who may not hold office as a director of the IESO. O. Reg. 425/04, s. 1.

2. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 425/04, s. 2.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 610/98

Amended to O. Reg. 112/03

THE IMO

APPOINTMENT OF DIRECTORS

1. (1) Sixteen directors shall be appointed by the Minister to the IMO's board of directors under clause 7 (2) (b) of the Act. O. Reg. 199/01, s. 1 (1).

(2) Of the 16 directors referred to in subsection (1),

(a) two must be persons who represent generators;

(b) two must be persons who represent distributors;

(c) one must be a person who represents transmitters;

(d) one must be a person who represents retailers and persons who carry on activities described in clause 57 (f) of the *Ontario Energy Board Act, 1998*;

(e) one must be a person who represents industrial consumers;

(f) one must be a person who represents commercial consumers;

(g) one must be a person who represents residential consumers; and

(h) seven must be persons who are appointed as independent directors and not as representatives of any class of persons. O. Reg. 610/98, s. 1 (2); O. Reg. 98/99, s. 1 (2, 3); O. Reg. 199/01, s. 1 (2, 3).

(3) A person may not be appointed as a representative of a class of persons referred to in clause (2) (a), (b), (c) or (d) unless he or she is a director, officer or employee of a member of that class. O. Reg. 610/98, s. 1 (3).

(4) If a director, officer or employee of a corporation is appointed as a representative of a class of persons referred to in clause (2) (a), (b), (c) or (d), no other director, officer or employee of that corporation or an affiliate of that corporation may be appointed as a representative of any class of persons referred to in clause (2) (a), (b), (c) or (d). O. Reg. 610/98, s. 1 (4).

(5) Despite subsection (4), one director, officer or employee of a corporation designated under subsection 48 (2) of the Act or a subsidiary of that corporation may be appointed as a representative of a class of persons referred to in clause (2) (a), (b), (c) or (d) even if a director, officer or employee of the other corporation designated under subsection 48 (2) of the Act or a subsidiary of that other corporation has been appointed as a representative of a class of persons referred to in clause (2) (a), (b), (c) or (d). O. Reg. 610/98, s. 1 (5).

(6) A person may not be appointed as a representative of the class of persons referred to in clause (2) (d) if he or she is a director, officer or employee of a transmitter or distributor or an affiliate of a transmitter or distributor. O. Reg. 610/98, s. 1 (6).

(7) A person may not be appointed as a representative of a class of persons referred to in clause (2) (e), (f) or (g) if he or she is a director, officer or employee of,

(a) a member of a class of persons referred to in clause (2) (a), (b), (c) or (d); or

(b) an affiliate of a member of a class of persons referred to in clause (2) (a), (b), (c) or (d). O. Reg. 610/98, s. 1 (7).

(8) REVOKED: O. Reg. 309/01, s. 1.

(9) REVOKED: O. Reg. 309/01, s. 1.

(10) REVOKED: O. Reg. 309/01, s. 1.

2. Subject to section 1, a director of the IMO appointed under clause 7 (2) (b) of the Act may be reappointed by the Minister in accordance with the Governance and Structure By-law. O. Reg. 610/98, s. 2.

3. (1) Subject to section 1, if a vacancy exists among the directors of the IMO appointed under clause 7 (2) (b) of the Act, the Minister shall appoint a person to fill the vacancy from a list of persons nominated in accordance with the Governance and Structure By-law. O. Reg. 199/01, s. 2.

(2) The Minister may, before appointing a person to fill a vacancy, require that additional persons be nominated in accordance with the Governance and Structure By-law. O. Reg. 199/01, s. 2.

(3) This section does not apply if a director is reappointed under section 2. O. Reg. 199/01, s. 2.

APPLICATION OF THE BUSINESS CORPORATIONS ACT AND THE CORPORATIONS ACT

4. (1) The following provisions of the *Business Corporations Act* apply, with necessary modifications, to the IMO:

1. Subsections 132 (1) to (7) and 132 (9).
2. Section 136. O. Reg. 610/98, s. 4 (1).

(2) For the purposes of subsection (1),

- (a) a reference in the *Business Corporations Act* to an officer of a corporation shall be deemed to include a member of a panel established by the IMO; and
- (b) a contract or transaction that requires compliance with any of the market rules is not for that reason alone a material contract or transaction for the purposes of section 132 of the *Business Corporations Act*. O. Reg. 610/98, s. 4 (2).

(3) Despite subsection (1), subsections 132 (1) to (7) and 132 (9) of the *Business Corporations Act* do not apply,

- (a) so as to prohibit a director of the IMO or a member of a panel established by the IMO from voting on the market rules or an amendment to the market rules; or
- (b) so as to require a director of the IMO or a member of a panel established by the IMO, in connection with a vote on the market rules or an amendment to the market rules, to make any disclosure or request any entry in the minutes of meetings. O. Reg. 610/98, s. 4 (3).

5. The following provisions of the *Corporations Act* apply, with necessary modifications, to the IMO:

1. Subsections 59 (1) and (2) and sections 60 and 61.
2. Section 96.
3. Section 122.
4. Sections 273 and 275.
5. Subsections 286 (4) and (5) and section 292.
6. Subsection 298 (4) and sections 299 to 305. O. Reg. 610/98, s. 5.

AUTHORITY TO MAKE MARKET RULES

6. The date that subsection 26 (1) of the Act comes into force is prescribed for the purpose of subsection 32 (6) of the Act. O. Reg. 21/02, s. 1.

PROCEDURE FOR AMENDING THE MARKET RULES

7. The following information is prescribed for the purpose of subsection 33 (1.1) of the Act:

1. If a member of the IMO's board of directors is of the opinion that the assessment of the impact of the amendment that was given to the Minister under subsection 32 (9) of the Act is not correct and the member has made a written statement expressing his or her reasons for that opinion, a copy of the statement.
2. A summary of any comments received by the IMO, during any consultation process undertaken by the IMO with respect to the amendment, that relate to the impact of the amendment on the interests of consumers with respect to prices or the reliability or quality of electricity service.
3. A summary of any discussions of the IMO's Technical Panel with respect to the amendment that relate to the impact of the amendment on the interests of consumers with respect to prices or the reliability or quality of electricity service.
4. The date the amendment is intended to come into force. O. Reg. 343/02, s. 1; O. Reg. 112/03, s. 1.

8. The following information is prescribed for the purpose of subsection 34 (2.1) of the Act:

1. The information prescribed under section 7.
2. A statement of the reasons why, in the opinion of the IMO, the amendment is urgently required. O. Reg. 343/02, s. 1.

9. The following additional reasons are prescribed for the purpose of paragraph 5 of subsection 34 (1) of the Act:

1. To facilitate the implementation of any of subsections 32 (9), 33 (1.1) and (1.2) and 34 (2.1) and (2.2) of the Act.
2. To facilitate the implementation of any of sections 79.1 to 79.5 and 79.14 of the *Ontario Energy Board Act, 1998* or regulations made under that Act that relate to those sections.
3. To facilitate the implementation of regulations made under section 88.0.1 of the *Ontario Energy Board Act, 1998*. O. Reg. 343/02, s. 1.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 424/04

No Amendments

INTEGRATED POWER SYSTEM PLAN

Period and updating of integrated power system plan

- 1.** For the purpose of section 25.30 of the Act, the OPA,
 - (a) shall develop and submit an integrated power system plan that covers a period of 20 years from the date of its submission; and
 - (b) shall develop and submit an update of the plan every three years, which updated plan shall cover a period of 20 years from the date of its submission. O. Reg. 424/04, s. 1.

Development of integrated power system plan

2. In developing an integrated power system plan under subsection 25.30 (1) of the Act, the OPA shall do the following:

- 1.** Consult with interested parties, including industry experts, market participants and groups representing consumers and the public interest in order to ensure that their priorities and views are considered in the development of the plan.
- 2.** Consult with the Advisory Committee established under section 25.12 of the Act.

- 3.** Identify and develop innovative strategies to accelerate the implementation of conservation, energy efficiency and demand management measures.
- 4.** Identify and develop innovative strategies to encourage and facilitate competitive market-based responses and options for meeting overall system needs.
- 5.** Identify measures that will reduce reliance on procurement under section 25.32 of the Act.
- 6.** Identify factors that it must consider in determining that it is advisable to enter into procurement contracts under subsection 25.32 (1) of the Act.
- 7.** Ensure that safety and economic and environmental sustainability and environmental protection are reflected in the plan. O. Reg. 424/04, s. 2.

Publication of plan

3. The OPA shall publish all integrated power system plans that have been approved by the Board under subsection 25.30 (5) of the Act on a publicly accessible website approved by the Board. O. Reg. 424/04, s. 3.

4. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 424/04, s. 4.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 515/99

No Amendments

**LOW-VOLUME CONSUMERS —
SECTION 26 OF THE ACT**

1. The amount of electricity referred to in the definition of “low-volume consumer” in subsection 26 (10) of the Act is 150,000 kilowatt hours. O. Reg. 515/99, s. 1.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 423/04

No Amendments

ONTARIO POWER AUTHORITY — ELIGIBLE INVESTMENTS AND BORROWING

Eligible investments

1. (1) The OPA may make investments in accordance with this Regulation when it considers the investment advisable for the sound and efficient management of its financial affairs. O. Reg. 423/04, s. 1 (1).

(2) The OPA may make investments in only the following types of securities:

1. Bonds, debentures, promissory notes and other evidences of indebtedness, issued or guaranteed by,
 - i. Canada or a province or territory of Canada, or
 - ii. an agency of Canada or of a province or territory of Canada.
2. Bonds, debentures, promissory notes and other evidences of indebtedness, issued or guaranteed by,
 - i. a municipality in Canada,
 - ii. a school board in Canada, or
 - iii. the Municipal Finance Authority of British Columbia.
3. Bonds, debentures, promissory notes, deposit receipts, deposit notes, certificates of deposit or investment, acceptances, commercial paper and similar instruments issued, guaranteed or endorsed by,
 - i. a bank listed in Schedule I, II or III to the *Bank Act* (Canada),
 - ii. a loan corporation or trust corporation registered under the *Loan and Trust Corporations Act*, or
 - iii. a credit union under the *Credit Unions and Caisses Populaires Act, 1994*.
4. Promissory notes and commercial paper, other than asset-backed securities, issued by a corporation that is incorporated under the laws of Canada or a province of Canada.
5. Asset-backed commercial paper, notes, bonds, debentures or other evidences of indebtedness issued by an issuer in Canada,

- i. that is a trust, corporation, partnership or other entity organized for the principal purpose of issuing fixed-income securities secured by a security interest in its assets, and
- ii. whose assets consist of debts, receivables, accounts, claims or other rights to payments or contracts or obligations that generate or secure debts, receivables, accounts or claims. O. Reg. 423/04, s. 1 (2).

(3) The OPA shall not invest in a security described in paragraph 2, 3, 4 or 5 of subsection (2) unless, at the time the investment is made by the OPA, the security has a minimum rating of,

- (a) “R-1(mid)” or “AA(low)” by Dominion Bond Rating Service Limited;
- (b) “Prime-1” or “Aa3” by Moody’s Investors Services Inc.; or
- (c) “A-1+” or “AA-” by Standard and Poor’s. O. Reg. 423/04, s. 1 (3).

(4) Investments described in subsection (2) must have terms that provide that principal and interest shall be fully repaid no later than one year after the day the investment is made by the OPA. O. Reg. 423/04, s. 1 (4).

(5) Nothing in this section restricts the OPA’s authority to enter into contracts referred to in section 25.32 of the Act. O. Reg. 423/04, s. 1 (5).

Ineligible investments

2. The OPA shall not do the following:

1. Invest in an investment that fails to satisfy the requirements of section 1.
2. Invest in a security that is expressed or payable in any currency other than Canadian dollars.
3. Enter into interest rate or currency exchange agreements, forward rate agreements or any other type of financial agreement to manage its financial assets, liability or risks, except those permitted by section 1. O. Reg. 423/04, s. 2.

Authorized borrowing**3. The OPA may borrow only for the following purposes:**

1. To fund the payment of amounts payable by the OPA under sections 25.33 and 25.34 of the Act and any amounts payable under the regulations.
2. To provide such funds as may be necessary for the management of any variance account established and maintained under the Act by the OPA.
3. To provide such funds as may be necessary for the OPA to manage timing differences between the receipt of amounts and the payment of costs and expenses incurred by the OPA in exercising its rights and performing its duties under the Act.
4. To provide such funds as may be necessary for the OPA to manage timing differences between the receipt of payments by the OPA from the IESO under sections 78.3 and 78.4 of the *Ontario Energy Board Act, 1998* and the payment of amounts by the OPA under the procurement contracts referred to in those sections. O. Reg. 423/04, s. 3.

Statement of investment, borrowing and financial management policies and procedures

4. (1) Before the OPA makes an investment described in section 1 or enters into an arrangement to borrow funds, the board of directors of the OPA shall, if it has not already done so, adopt a statement setting out the OPA's investment, borrowing and financial management policies and procedures. O. Reg. 423/04, s. 4 (1).

(2) In preparing the statement, the board of directors,

- (a) shall ensure that the statement does not contain any policy or procedure that would conflict with the requirements of sections 1, 2 and 3; and
- (b) shall bear in mind the timing considerations of the OPA's investments and borrowings in relation to the OPA's expected cash flow requirements. O. Reg. 423/04, s. 4 (2).

(3) The OPA shall submit to the Minister of Finance for approval,

- (a) its proposed statement of investment, borrowing and financial management policies and procedures; and
- (b) every change it proposes to make to its statement of investment, borrowing and financial management policies and procedures after the statement has been approved. O. Reg. 423/04, s. 4 (3).

(4) The Minister of Finance may approve the proposed statement or change to the statement or refer it back to the OPA for further consideration. O. Reg. 423/04, s. 4 (4).

(5) If the Minister of Finance does not approve the proposed statement or change to the statement and does not refer it back to the OPA for further consideration within 60 days of receipt, the Minister shall be deemed to approve the OPA's proposed statement or change. O. Reg. 423/04, s. 4 (5).

(6) The OPA shall comply with its statement of investment, borrowing and financial management policies and procedures as amended and as approved by the Minister of Finance in carrying out its investment, borrowing and financial management activities. O. Reg. 423/04, s. 4 (6).

5. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 423/04, s. 5.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 426/04

No Amendments

ONTARIO POWER AUTHORITY PROCUREMENT PROCESS

Assessment of capability of IESO-administered markets

1. The OPA shall not commence the procurement process under section 25.32 of the Act unless it has, in consultation with interested parties, made an assessment of the capability of the IESO-administered markets to, or the likelihood that investment by other persons will,

- (a) meet the need for electricity supply or capacity as identified in an assessment made under section 25.29 of the Act; or
- (b) deliver measures that will manage electricity demand or result in the improved management of electricity demand as described in clause 25.32 (1) (b) of the Act. O. Reg. 426/04, s. 1.

Factors for consideration

2. The OPA shall not commence the procurement process under section 25.32 of the Act unless,

- (a) it has considered the factors identified in the integrated power system plan in respect of the advisability of entering into contracts; or
- (b) in the opinion of the OPA, after consultation with the IESO, extraordinary circumstances exist that justify proceeding with a procurement process without consideration of the factors mentioned in clause (a). O. Reg. 426/04, s. 2.

Principles in the procurement process

3. In developing procurement processes under section 25.31 of the Act, the OPA shall comply with the following principles:

- 1. Procurement processes and selection criteria must be fair and clearly stated and, wherever possible, open and accessible to a broad range of interested bidders.
- 2. To the greatest extent possible, the procurement process must be a competitive process.
- 3. There must be no conflicts of interest or unfair advantage allowed in the selection process.
- 4. To the greatest extent possible, the procurement process must not have an adverse impact outside of the OPA procurement process on investment in electricity supply or capacity or in measures that will manage electricity demand as described in subsection 29.32 (1) of the Act. O. Reg. 426/04, s. 3.

No adverse impact of contract

4. The OPA shall ensure that, to the greatest extent possible, any contract it enters into under subsection 25.32 (1) of the Act does not contain any terms or conditions that have an adverse impact on investment by persons who are not parties to such a contract with the OPA in electricity supply or capacity or in measures that will manage electricity demand as described in subsection 29.32 (1) of the Act. O. Reg. 426/04, s. 4.

5. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 426/04, s. 5.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 422/04

No Amendments

THE OPA

BOARD OF DIRECTORS

Prohibited class

1. A person who has a material interest in a market participant is a member of a class who may not hold office as a director of the OPA. O. Reg. 422/04, s. 1.

APPLICATION OF THE BUSINESS CORPORATIONS ACT
AND THE CORPORATIONS ACT

Business Corporations Act

2. (1) The following provisions of the *Business Corporations Act* apply, with necessary modifications, to the OPA:

1. Subsection 21 (2).
2. Subsections 132 (1) to (7).
3. Section 136. O. Reg. 422/04, s. 2 (1).

(2) For the purposes of subsection (1), a reference in the *Business Corporations Act* to an officer of a corporation shall be deemed to include a member of a panel established by the OPA. O. Reg. 422/04, s. 2 (2).

Corporations Act

3. The following provisions of the *Corporations Act* apply, with necessary modifications, to the OPA:

1. Subsections 59 (1) and (2) and sections 60 and 61.
2. Section 96.
3. Section 122.
4. Section 132.
5. Sections 273 and 275.
6. Subsections 286 (4) and (5) and section 292.
7. Subsection 298 (4) and sections 299 to 305. O. Reg. 422/04, s. 3.

4. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 422/04, s. 4.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 207/99

Amended to O. Reg. 122/02

PAYMENTS IN LIEU OF CORPORATE TAXES

INTERPRETATION AND APPLICATION

1. This Regulation applies to each corporation that is required to make a payment under section 89 or 90 of the Act. O. Reg. 207/99, s. 1.

2. In this Regulation,

“Federal Act” means the *Income Tax Act* (Canada);

“Federal Regulations” means the regulations made under the Federal Act;

“nuclear decommissioning fund” means a fund that is maintained for the sole purpose of securing the obligations of one or more persons with respect to the decommissioning of all or part of a nuclear generation facility and that is designated as a nuclear decommissioning fund by Her Majesty in right of Ontario or in right of Canada;

“spent fuel management fund” means a fund that is maintained for the sole purpose of securing the obligations of one or more persons with respect to managing nuclear waste and used fuel and that is designated as a spent fuel management fund by Her Majesty in right of Ontario or in right of Canada;

“transfer order” means an order made under section 116 of the Act. O. Reg. 207/99, s. 2.

PAYMENTS IN LIEU MADE UNDER SECTION 89 OF THE ACT

3. The method of calculating the amount of a payment required by section 89 of the Act is modified by the rules set out in sections 4, 5 and 7 to 16.1. O. Reg. 122/02, s. 1.

4. Sections 150 to 180 and 220 to 244 of the Federal Act do not apply. O. Reg. 207/99, s. 4.

5. (1) References in the Federal Act and in the Federal Regulations to the “Minister of National Revenue” or to the “Minister” shall be read as references to Ontario’s Minister of Finance. O. Reg. 207/99, s. 5 (1).

(2) If the Federal Act or the Federal Regulations require an election, designation or other document to be filed with the Minister of National Revenue, it must instead be filed with Ontario’s Minister of Finance. O. Reg. 207/99, s. 5 (2).

PAYMENTS IN LIEU MADE UNDER SECTION 90 OF THE ACT

6. The method of calculating the amount of a payment required by section 90 of the Act is modified by the rules set out in sections 7 to 16.1. O. Reg. 122/02, s. 2.

**MODIFICATIONS APPLICABLE TO PAYMENTS
UNDER SECTIONS 89 AND 90 OF THE ACT**

7. A corporation shall be deemed to be a private corporation. O. Reg. 207/99, s. 7.

8. (1) The taxation year of a corporation is determined in accordance with this section, for the purposes of sections 89 and 90 of the Act. O. Reg. 207/99, s. 8 (1).

(2) For the first taxation year that ends after April 1, 1999, the taxation year ends on the same day as the corporation’s fiscal year. O. Reg. 207/99, s. 8 (2).

(3) For a subsequent taxation year, the corporation may change the date on which its taxation year ends only with the consent of the Minister of Finance. O. Reg. 207/99, s. 8 (3).

9. Property transferred under a transfer order to a corporation shall be deemed to have been acquired by the corporation at a cost equal to the fair market value of the property at the time of the transfer. O. Reg. 207/99, s. 9.

10. The undepreciated capital cost of depreciable property and the adjusted cost base of capital property owned by a corporation shall be deemed not to include an amount that is deductible in computing the income of the corporation. O. Reg. 207/99, s. 10.

11. (1) Depreciable property transferred under a transfer order by Ontario Hydro to a corporation shall be deemed to have been acquired by the corporation at the time Ontario Hydro acquired it. O. Reg. 207/99, s. 11 (1).

(2) If a corporation owns two or more properties that are nuclear reactors and are properties described in Class 1 or Class 2 of Schedule II to the Federal Regulations, the corporation shall be deemed to hold each of the properties in a separate class. O. Reg. 207/99, s. 11 (2).

(3) Property described in Class 24 or Class 27 of Schedule II to the Federal Regulations that is transferred under a transfer order by Ontario Hydro to a corporation shall be deemed after the transfer to be property described in one of those classes,

- (a) if Ontario Hydro acquired the property before 1999; and
- (b) if the federal Minister of the Environment has accepted that the primary use of the property is the prevention, reduction or elimination of pollution. O. Reg. 207/99, s. 11 (3).

12. (1) This section applies if, under the *Corporations Tax Act*, a corporation is considered to have a permanent establishment in a province of Canada other than Ontario. O. Reg. 207/99, s. 12 (1).

(2) For the purposes of sections 39, 57.6 and 67 of the *Corporations Tax Act*, the corporation shall be deemed not to have a permanent establishment in that province if the corporation is not subject to taxation on its income under the laws of that province by reason of a tax statute of that province or a tax statute of Canada. O. Reg. 207/99, s. 12 (2).

13. (1) This section applies to a corporation,

- (a) if the corporation owns at least 10 per cent of the fair market value of the issued and outstanding shares of another corporation (the "subject corporation") at any time during the applicable taxation year of the corporation; and
- (b) if the subject corporation meets the criteria described in subsection (2) throughout its taxation year that ends during or on the same day as the applicable taxation year of the corporation. O. Reg. 207/99, s. 13 (1).

(2) The subject corporation must be exempt under subsection 149 (1) of the Federal Act from the payment of tax under that Act, exempt under subsection 57 (1), section 57.11 or subsection 71 (1) of the *Corporations Tax Act* from the payment of tax under that Act, and must not be required to make a payment under section 89, 90 or 93 of the *Electricity Act, 1998*. O. Reg. 207/99, s. 13 (2).

(3) For the applicable taxation year of the corporation, the subject corporation shall be treated as if it were a partnership in which the corporation owns a partnership interest equal to the amount calculated using the formula,

$$A/B$$

where,

"A" is the fair market value of the issued and outstanding shares of the subject corporation that are owned by the corporation (determined as of the last day of the subject corporation's taxation year referred to in clause (1) (b)); and

"B" is the fair market value of all the issued and outstanding shares of the subject corporation (determined as of the same day).

O. Reg. 207/99, s. 13 (3).

14. (1) A corporation shall include the following amounts in computing its income from a business or property for a taxation year:

1. The aggregate of all amounts paid or payable during the year by a nuclear decommissioning fund or spent fuel management fund,
 - i. to the corporation in respect of its interest in the fund, or
 - ii. to another person for the benefit of the corporation in respect of the corporation's interest in the fund.
2. If the corporation disposes of all or part of its interest in a nuclear decommissioning fund or spent fuel management fund during the year, the aggregate of all amounts received by the corporation in the year as the consideration for the disposition. However, this does not include consideration that is the assumption of an obligation to decommission a nuclear facility or an obligation to manage the nuclear waste and used fuel of a nuclear facility. O. Reg. 207/99, s. 14 (1).

(2) A corporation may deduct the following amounts in computing its income from a business or property for a taxation year:

1. The amount of the corporation's contribution in the year to a nuclear decommissioning fund or spent fuel management fund.
2. The amount of the consideration payable by the corporation in the year to acquire all or part of the corporation's interest in a nuclear decommissioning fund or spent fuel management fund. However, this does not include consideration that is the assumption of an obligation to decommission a nuclear facility or an obligation to manage the nuclear waste and used fuel of a nuclear facility.
3. Subject to subsection (3), the aggregate amount of the expenses incurred by the corporation in the year to decommission a nuclear facility or manage the nuclear waste and used fuel of a nuclear facility. O. Reg. 207/99, s. 14 (2).

(3) Despite paragraph 3 of subsection (2), the corporation cannot deduct the amount by which "A" exceeds "B" where, "A" is the sum of,

- (a) the aggregate amount deducted by the corporation under that paragraph for any previous taxation year, and
- (b) the amount described by that paragraph for the current taxation year; and

"B" is the aggregate amount included in the corporation's income under paragraph 1 of subsection (1) for the current taxation year and any previous taxation year.

O. Reg. 207/99, s. 14 (3).

15. (1) This section applies if a corporation has an interest in a nuclear decommissioning fund or a spent fuel management fund that ceases to be such a fund. O. Reg. 207/99, s. 15 (1).

(2) The corporation shall be deemed to have received from the fund, immediately before it ceases to be such a fund, an amount equal to that portion of the fair market value of the property of the fund that can reasonably be considered to be the corporation's interest in the fund. O. Reg. 207/99, s. 15 (2).

(3) The corporation shall be deemed to have acquired an interest in the fund, immediately after it ceases to be such a fund, at a cost equal to the amount calculated under subsection (2). O. Reg. 207/99, s. 15 (3).

16. (1) This section applies if the corporation disposes of shares of a subsidiary and, as a result of the disposition, subsection 149 (10) of the Federal Act applies to the subsidiary. O. Reg. 207/99, s. 16 (1).

(2) The amount, if any, otherwise payable by the corporation under sections 89 and 90 of the Act as a consequence of the disposition of the shares is reduced by the amount, if any, payable by the subsidiary under section 89 or 90 of the Act, determined as if the subsidiary's only income in the taxation year arose as a result of the deemed disposition of its assets under subsection 149 (10) of the Federal Act. O. Reg. 207/99, s. 16 (2).

16.1 (1) This section applies, and section 16 does not apply, if the corporation ceases to be exempt under subsection 149 (1) of the Federal Act and subsection 57 (1), section 57.11 and subsection 71 (1) of the *Corporations Tax Act* from the payment of tax under those Acts in circumstances in which a deemed disposition occurs under paragraph 149 (10) (b) of the Federal Act. O. Reg. 122/02, s. 3.

(2) The taxation year of the corporation shall be deemed to end immediately before the time that the corporation ceases to be exempt from the payment of tax under the Federal Act and the *Corporations Tax Act*. O. Reg. 122/02, s. 3.

(3) Subject to subsections (4) and (5), the corporation shall pay the amount determined under sections 89 and 90 of the Act calculated by reference to the deemed disposition under paragraph 149 (10) (b) of the Federal Act (as that paragraph applies for the purposes of determining the amount payable under sections 89 and 90 of the Act). O. Reg. 122/02, s. 3.

(4) The corporation is not required to pay an amount under subsection (3) in respect of a deemed disposition of shares of a subsidiary corporation,

(a) if the corporation owns at least 90 per cent of the issued and outstanding shares of the subsidiary corporation; and

(b) if the subsidiary corporation is required to pay the amount determined under sections 89 and 90 of the Act calculated by reference to the deemed disposition under paragraph 149 (10) (b) of the Federal Act (as that paragraph applies for the purposes of determining the amount payable under sections 89 and 90 of the Act). O. Reg. 122/02, s. 3.

(5) The corporation is not required to pay the amount described in subsection (3) if both of the following conditions are satisfied:

1. The corporation ceases to be exempt from the payment of tax under the Federal Act and the *Corporations Tax Act* as a result of a lawful distribution to the public of shares of the corporation or a related corporation pursuant to a prospectus, registration statement or similar document filed with and, if required by law, accepted for filing by a public authority in Canada under the laws of Canada or of a province. The distribution must be the first distribution to the public of shares of the corporation or related corporation.
2. With the consent of the Minister, the corporation pays to the Financial Corporation an amount that, in the Minister's opinion, reasonably approximates the additional amounts, if any, that would be payable by the corporation under sections 89 and 90 of the Act if the corporation were required, but for this subsection, to pay the amount described in subsection (3). O. Reg. 122/02, s. 3.

(6) An amount paid to the Financial Corporation under paragraph 2 of subsection (5) cannot be varied on objection or appeal under the *Corporations Tax Act*. O. Reg. 122/02, s. 3.

(7) The Minister is not permitted, on a reassessment, to vary an amount paid to the Financial Corporation under paragraph 2 of subsection (5) unless, in the Minister's opinion, the corporation, a related corporation or a person acting on behalf of the corporation or related corporation makes a misrepresentation to the Minister that is attributable to neglect, carelessness or wilful default or commits a fraud in giving information under the Act in respect of the determination of the amount paid under that paragraph. O. Reg. 122/02, s. 3.

RETURNS AND PAYMENTS

17. (1) A corporation required to make a payment under section 89 of the Act shall deliver the return required by section 150 of the Federal Act to the Minister of Finance no later than six months after the end of the applicable taxation year. O. Reg. 207/99, s. 17 (1).

(2) A corporation required to make a payment under section 90 of the Act shall deliver the return required by section 75 of the *Corporations Tax Act* to the Minister of Finance no later than six months after the end of the applicable taxation year. O. Reg. 207/99, s. 17 (2).

18. (1) The following rules apply with respect to each instalment payable by the corporation under section 89 or 90 of the Act for its first taxation year ending after April 1, 1999:

1. If the corporation's first taxation year is less than 12 months long, the reference to one-twelfth in subclause 78 (2) (a) (i) of the *Corporations Tax Act* shall be read as a reference to a fraction in which the numerator is one and the denominator is the number of months in the taxation year.

2. Subclauses 78 (2) (a) (ii) and (iii) and subsections 78 (4) and (6) of the *Corporations Tax Act* do not apply.
3. Subsections 79 (1) and 83 (1) of the *Corporations Tax Act* do not apply if the corporation has made a reasonable attempt, in the opinion of the Minister of Finance, to calculate the amount of its instalments payable for the taxation year. O. Reg. 207/99, s. 18 (1).

(2) The following rule applies with respect to each instalment payable by the corporation under section 89 or 90 of the Act for its second taxation year ending after April 1, 1999:

1. Subclause 78 (2) (a) (iii) and subsections 78 (4) and (6) of the *Corporations Tax Act* do not apply. O. Reg. 207/99, s. 18 (2).
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Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 162/01

Amended to O. Reg. 172/02

PAYMENTS IN LIEU OF CORPORATE TAXES — MUNICIPAL ELECTRICITY UTILITIES

Application

1. This Regulation applies to every municipal electricity utility that is required to make a payment under section 93 of the Act. O. Reg. 162/01, s. 1.

Definitions

2. In this Regulation,

“Federal Act” means the *Income Tax Act* (Canada);

“Federal Regulations” means the regulations made under the Federal Act;

“transfer by-law” and “transferor” have the meanings assigned by section 141 of the Act. O. Reg. 162/01, s. 2.

Modifications to method of calculating amount of payment

3. (1) The method of calculating the amount of a payment required by subsection 93 (1) of the Act is modified by the rules set out in sections 4 to 12. O. Reg. 162/01, s. 3 (1).

(2) The method of calculating the amount of a payment required by subsection 93 (2) of the Act is modified by the rules set out in sections 5 to 12. O. Reg. 162/01, s. 3 (2).

Application of Federal Act and Federal Regulations

4. The following rules apply in the application of the Federal Act and the Federal Regulations in determining the amount of a payment required by subsection 93 (1) of the Act:

1. Sections 151 to 180 and 220 to 244 of the Federal Act do not apply.
2. References in the Federal Act and in the Federal Regulations to the “Minister of National Revenue” or to the “Minister” shall be read as references to the Minister of Finance.
3. If the Federal Act or the Federal Regulations require an election, designation or other document to be filed with the Minister of National Revenue, it must be filed instead with the Minister of Finance. O. Reg. 162/01, s. 4.

Private corporation

5. A municipal electricity utility shall be deemed to be a private corporation. O. Reg. 162/01, s. 5.

Taxation year

6. (1) The first taxation year of a municipal electricity utility ending after October 1, 2001 ends on the same day as the utility’s first fiscal period ending after October 1, 2001. O. Reg. 162/01, s. 6 (1).

(2) The utility may change the day on which a subsequent taxation year ends only with the consent of the Minister of Finance. O. Reg. 162/01, s. 6 (2).

Cost of transferred property

7. (1) The following property shall be deemed to be acquired by a municipal electricity utility on October 1, 2001 at a cost equal to the fair market value of the property on that date:

1. Property that is transferred to the utility under a transfer by-law.
2. Property that is acquired by the utility before October 1, 2001 but after any property is transferred to the utility under a transfer by-law. O. Reg. 162/01, s. 7 (1).

(2) In determining the fair market value of property referred to in subsection (1), (4) or (6), a municipal electricity utility shall use a valuation method,

- (a) that is generally accepted as a reasonable method for determining the fair market value of the particular type of property; and
- (b) that is acceptable to the Minister of Finance. O. Reg. 162/01, s. 7 (2); O. Reg. 172/02, s. 1 (1).

(3) If a transferor transfers property to a municipal electricity utility under a transfer by-law and if the utility describes the transferred property as falling within Class 24 or 27 of Schedule II to the Federal Regulations immediately before the transfer, the transferred property shall be deemed to be property in the same class after the transfer if the following conditions are satisfied:

1. The transferor acquired the property before 1999.
2. The Minister of Finance is satisfied that the primary use of the property by the utility is the prevention, reduction or elimination of pollution. O. Reg. 162/01, s. 7 (3).

(4) Despite subsection (1), if all of the conditions set out in subsection (5) are satisfied, each property that is transferred under a transfer by-law to a municipal electricity utility from a person (as defined in subsection 85 (1) of the Act) shall be deemed,

- (a) to have been acquired by the utility from the person at the time the person last acquired the property;
- (b) to have been acquired by the utility at a cost equal to the fair market value of the property on October 1, 2001; and
- (c) to have been acquired by the utility from a person with whom the utility was not dealing at arm's length. O. Reg. 172/02, s. 1 (2).

(5) The following are the conditions referred to in subsection (4):

- 1. The utility must elect to have subsection (4) apply with respect to all the property described in subsection (4).
- 2. The election must be made in the form approved by the Minister.
- 3. The election must be made in the return filed by the utility under section 13 for the taxation year, if any, commencing on October 1, 2001.
- 4. For the purpose of calculating the amount payable by the utility under section 93 of the Act for the taxation year, if any, commencing on October 1, 2001 and for each subsequent taxation year, the utility must apply subsection 1102 (14) of the Federal Regulations in respect of all the property described in subsection (4), unless the utility opts not to apply subsection 1102 (14) and the Minister is satisfied that the non-application of subsection 1102 (14) would not result in a decrease in the amount otherwise payable under section 93 of the Act. O. Reg. 172/02, s. 1 (2).

(6) Despite subsection (1), if all of the conditions set out in subsection (7) are satisfied, each property that is transferred to a municipal electricity utility from a person (as defined in subsection 85 (1) of the Act) who, at the time of the transfer, is a municipal corporation formed as a result of a statutory municipal amalgamation of two or more predecessor municipal corporations shall be deemed,

- (a) to have been acquired by the utility from the predecessor municipal corporation that owned the property immediately before the statutory municipal amalgamation;
- (b) to have been acquired by the utility at the time that the predecessor municipal corporation last acquired the property before the statutory municipal amalgamation;
- (c) to have been acquired by the utility at a cost equal to the fair market value of the property on October 1, 2001; and

(d) to have been acquired by the utility from a person with whom the utility was not dealing at arm's length. O. Reg. 172/02, s. 1 (2).

(7) The following are the conditions referred to in subsection (6):

- 1. The property must have been owned by one of the predecessor municipal corporations immediately before the statutory municipal amalgamation.
- 2. The utility must elect to have subsection (6) apply with respect to all the property described in subsection (6) and does not elect to have subsection (4) apply with respect to the property.
- 3. The election must be made in the form approved by the Minister.
- 4. The election must be made in the return filed by the utility under section 13 for the taxation year, if any, commencing on October 1, 2001.
- 5. For the purpose of calculating the amount payable by the utility under section 93 of the Act for the taxation year, if any, commencing on October 1, 2001 and for each subsequent taxation year, the utility must apply subsection 1102 (14) of the Federal Regulations in respect of all the property described in subsection (6), unless the utility opts not to apply subsection 1102 (14) and the Minister is satisfied that the non-application of subsection 1102 (14) would not result in a decrease in the amount otherwise payable under section 93 of the Act. O. Reg. 172/02, s. 1 (2).

(8) In subsections (6) and (7),

"statutory municipal amalgamation" means, in relation to two or more municipal corporations, an amalgamation which is required by an Act or is otherwise required by law. O. Reg. 172/02, s. 1 (2).

(9) An election referred to in subsection (5) or (7) is effective for the first taxation year of the utility, if any, commencing on October 1, 2001 and for all subsequent taxation years. O. Reg. 172/02, s. 1 (2).

(10) A utility cannot revoke an election referred to in subsection (5) or (7) unless the utility has the consent of the Minister of Finance to do so. O. Reg. 172/02, s. 1 (2).

Special rules

8. (1) The following rule applies in determining a municipal electricity utility's income for its first taxation year ending after October 1, 2001:

- 1. The utility shall be deemed to have deducted under section 20 of the Federal Act an amount determined as if the utility,
 - i. had always been a corporation subject to tax under that Act, and

- ii. had claimed or deducted in its prior taxation year the maximum amounts that it would have been entitled to claim and deduct under that section as a reserve for that prior taxation year. O. Reg. 162/01, s. 8 (1); O. Reg. 172/02, s. 2.

(2) The following rules apply in determining a municipal electricity utility's income, taxable income and amount payable under section 93 of the Act for a taxation year ending after October 1, 2001:

1. The utility is not entitled to deduct an amount in respect of any expense or loss incurred before October 1, 2001.
2. The amount of any deduction from the amount that would otherwise be payable under section 93 of the Act is determined as if the utility were a corporation incorporated on October 1, 2001. O. Reg. 162/01, s. 8 (2).

(3) Subsections (1) and (2) do not apply to a municipal electricity utility that is subject to tax under the Federal Act or the *Corporations Tax Act* immediately before its first taxation year under section 93 of the Act ending after October 1, 2001. O. Reg. 162/01, s. 8 (3).

No inter-provincial allocation

9. For the purposes of sections 39, 57.6 and 67 of the *Corporations Tax Act*, a municipal electricity utility that would otherwise have a permanent establishment in a jurisdiction other than Ontario shall be deemed not to have a permanent establishment in that jurisdiction if the utility is not subject to taxation under the laws of that jurisdiction on its income and on its capital. O. Reg. 162/01, s. 9.

Income earned through other entities

10. (1) Subsection (2) applies to a municipal electricity utility for a taxation year if the following conditions are satisfied:

1. The utility owns at the end of the taxation year,
 - i. at least one share of a corporation that generates, transmits, distributes or retails electricity at any time in the utility's taxation year,
 - ii. at least one share of a corporation that is related at the end of the utility's taxation year to a corporation described in subparagraph i, or
 - iii. shares having a fair market value equal to at least 10 per cent of the fair market value of all issued and outstanding shares of a corporation that is not a corporation described in subparagraph i or ii.
2. The corporation meets all of the following conditions for its taxation year that ends during or on the same day as the utility's taxation year:

- i. The corporation is not subject to tax under the Federal Act by reason of subsection 149 (1) of that Act or is not subject to income tax under the laws of a jurisdiction in which the corporation would have a permanent establishment for the purposes of section 4 of the *Corporations Tax Act*.
- ii. The corporation is not required to make a payment under section 89, 90 or 93 of the Act. O. Reg. 162/01, s. 10 (1).

(2) For the purposes of determining the utility's income and taxable paid-up capital for the taxation year, the corporation is treated as if it were a partnership in which the utility's ownership interest in the partnership is equal to the fraction of the partnership's income and capital calculated using the formula,

$$A/B$$

in which,

- "A" is the fair market value of the issued and outstanding shares of the corporation that are owned by the utility, determined as of the last day of the corporation's taxation year ending in or on the same day as the utility's taxation year, and
- "B" is the fair market value of all of the issued and outstanding shares of the corporation, determined as of that day. O. Reg. 162/01, s. 10 (2).

Reduction on disposition of subsidiary

11. (1) This section applies if a municipal electricity utility disposes of shares of a subsidiary and, as a result of the disposition, subsection 149 (10) of the Federal Act applies to the subsidiary. O. Reg. 162/01, s. 11 (1).

(2) The amount, if any, otherwise payable by the utility under section 93 of the Act as a consequence of the disposition of the shares is reduced by the amount, if any, payable by the subsidiary under that section, determined as if the subsidiary's only income in the taxation year in which the disposition occurs is its income resulting from the deemed disposition of its assets under subsection 149 (10) of the Federal Act. O. Reg. 162/01, s. 11 (2).

Change in tax status

12. The following rules apply if a municipal electricity utility ceases to be exempt under subsection 149 (1) of the Federal Act or under subsection 57 (1), section 57.11 or subsection 71 (1) of the *Corporations Tax Act* in circumstances in which a deemed disposition occurs under paragraph 149 (10) (b) of the Federal Act:

1. The utility shall be deemed to continue to be exempt until immediately after the deemed disposition.

2. The taxation year of the utility shall be deemed to end immediately before the time that the corporation ceases to be exempt from the payment of tax under the Federal Act and the *Corporations Tax Act*.
3. Subject to paragraphs 4 and 5, the utility shall pay the amount determined under section 93 of the Act calculated by reference to the deemed disposition under paragraph 149 (10) (b) of the Federal Act.
4. The utility is not required to pay an amount under paragraph 3 in respect of a deemed disposition of shares of a subsidiary corporation,
 - i. if the utility owns at least 90 per cent of the issued and outstanding shares of the subsidiary corporation, and
 - ii. if the subsidiary corporation is required to pay the amount determined under section 93 of the Act calculated by reference to the deemed disposition under paragraph 149 (10) (b) of the Federal Act.
5. The utility is not required to pay the amount described in paragraph 3 if both of the following conditions are satisfied:
 - i. The utility ceases to be exempt from the payment of tax under the Federal Act and the *Corporations Tax Act* as a result of a lawful distribution to the public of shares of the utility or a related corporation pursuant to a prospectus, registration statement or similar document filed with and, if required by law, accepted for filing by a public authority in Canada under the laws of Canada or of a province. The distribution must be the first distribution to the public of shares of the utility or related corporation.
 - ii. With the consent of the Minister, the utility pays to the Financial Corporation an amount that, in the Minister's opinion, reasonably approximates the additional amounts, if any, that would be payable by the utility under section 93 of the Act if the utility were required, but for this paragraph, to pay the amount described in paragraph 3.
6. An amount paid to the Financial Corporation under paragraph 3 cannot be varied on objection or appeal under the *Corporations Tax Act*.
7. The Minister is not permitted, on a reassessment, to vary an amount paid to the Financial Corporation under paragraph 3 unless, in the Minister's opinion, the utility, a related corporation or a person acting on behalf of the utility or related corporation makes a misrepresentation to the Minister that is attributable to neglect, carelessness or wilful default or commits a fraud in giving information under the Act in respect of the determination of the amount paid to the Financial Corporation under that paragraph. O. Reg. 162/01, s. 12; O. Reg. 123/02, s. 1.

Return

13. (1) If a municipal electricity utility is required to make a payment under subsection 93 (1) of the Act for a taxation year, it shall deliver to the Minister of Finance a return for the taxation year, in the form and containing the information required by section 150 of the Federal Act. O. Reg. 162/01, s. 13 (1).

(2) If a municipal electricity utility is required to make a payment under subsection 93 (2) of the Act for a taxation year, it shall deliver to the Minister of Finance a return for the taxation year, in the form and containing the information required by section 75 of the *Corporations Tax Act*. O. Reg. 162/01, s. 13 (2).

(3) A return required to be delivered under subsection (1) or (2) must be delivered within six months after the end of the taxation year to which the return relates. O. Reg. 162/01, s. 13 (3).

Payments

14. (1) Section 78 of the *Corporations Tax Act* applies to municipal electricity utilities in respect of amounts payable under section 93 of the Act. O. Reg. 162/01, s. 14 (1).

(2) Despite subsection (1), the following rules apply to amounts payable by a municipal electricity utility under section 93 of the Act for its taxation year, if any, that commences on October 1, 2001:

1. The first instalment for the taxation year is payable on or before October 31, 2001 and subsequent instalments for the year are payable on or before the end of each subsequent month in the taxation year.
2. The balance of the amount payable for the taxation year is payable on or before the end of the third month after the end of the taxation year.
3. Subclauses 78 (2) (a) (ii) and (iii), clause 78 (2) (b) and subsections 78 (3), (8), (9) and (10) of the *Corporations Tax Act* do not apply.
4. If the amount payable by the utility under section 93 of the Act for the taxation year is less than \$2,000,
 - i. after the deduction of any credits to which the utility would be entitled if it were a corporation subject to tax under the Federal Act, and
 - ii. after the deduction of any credits and tax that would be deemed under Division E of Part II of the *Corporations Tax Act* to be paid by the utility if it were a corporation subject to tax under the *Corporations Tax Act*,

the utility is not required to pay monthly instalments on account of the amount payable under section 93 of the Act, and may pay the total amount on or before the end of the third month after the end of the taxation year.

5. Subsection 79 (1) of the *Corporations Tax Act* applies unless it is reasonable to believe from the amount of the instalments paid by the utility and the timing of the payments that the utility exercised due diligence in estimating the amount of its instalments. O. Reg. 162/01, s. 14 (2); O. Reg. 172/02, s. 3 (1, 2).

(3) Despite subsection (1), subclause 78 (2) (a) (iii) and paragraph 2 of subsection 78 (4.2) of the *Corporations Tax Act* do not apply to a municipal electricity utility in respect of amounts payable under section 93 of the Act for the taxation year, if any, of the utility commencing immediately after the end of its taxation year that commenced on October 1, 2001. O. Reg. 172/02, s. 3 (3).

(4) In applying section 78 of the *Corporations Tax Act* for a taxation year, clauses 78 (4.3) (a), (5) (b), (5.1) (b) and (6) (a) of that Act shall be read as if they included a reference to each credit that is an amount deemed under Division E of Part I of the Federal Act to have been paid on account of a corporation's tax payable under the Federal Act for the taxation year. O. Reg. 172/02, s. 3 (3).

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 430/04

No Amendments

PAYMENTS RE SECTION 25.33 OF THE ACT

Interpretation

1. (1) In this Regulation,
- “designated contract” means a contract entered into on or before November 11, 2002 between a regulated consumer and a retailer with respect to which a service transaction request as defined in the Retail Settlement Code is or has been implemented to enable the regulated consumer to purchase electricity from a competitive retailer as defined in the Retail Settlement Code, but does not include a contract renewed after December 9, 2002;
- “embedded distributor” means a licensed distributor who is not a market participant and to whom a host distributor distributes electricity;
- “embedded generator” means a generator who is not a market participant and whose generation facility is connected to a distribution system of a licensed distributor, but does not include a generator who consumes more electricity than it generates;
- “host distributor” means a licensed distributor who is a market participant and who distributes electricity to another licensed distributor who is not a market participant;
- “licensed distributor” means a distributor who is licensed under Part V of the *Ontario Energy Board Act, 1998*;
- “participating retailer” means a retailer who has entered into one or more designated contracts;
- “regulated consumer” means a consumer whose price or rate for electricity is determined by regulation or by the Board under subsection 78 (3.1) or section 79.4 or 79.16 of the *Ontario Energy Board Act, 1998*;
- “regulated price” means, with respect to a regulated consumer, the price or rate determined by regulation under the *Ontario Energy Board Act, 1998* or by the Board;
- “Retail Settlement Code” means the Retail Settlement Code approved by the Board under the *Ontario Energy Board Act, 1998*. O. Reg. 430/04, s. 1 (1).

(2) In this Regulation, a reference to a volume of electricity distributed by a licensed distributor includes the volume for total losses, as defined in the Retail Settlement Code, that is attributed to the licensed distributor’s regulated consumers or to an embedded distributor. O. Reg. 430/04, s. 1 (2).

(3) Payments required by this Regulation are in addition to any payments that may be required by the market rules or the Retail Settlement Code. O. Reg. 430/04, s. 1 (3).

Application

2. (1) This Regulation applies with respect to electricity used by a regulated consumer on or after January 1, 2005. O. Reg. 430/04, s. 2 (1).

(2) For the purposes of determining the volume of electricity used on or after January 1, 2005, if a billing period includes that day, a licensed distributor or, in the case of retailer-consolidated billing, a retailer may estimate the volume of electricity used by a regulated consumer during the billing period that is to be allocated to the portion of the billing period before that day and the volume of electricity to be allocated to the portion of the billing period that is on and after that day. O. Reg. 430/04, s. 2 (2).

PRESCRIBED CLASSES OF CONSUMERS

Prescribed classes of consumers

3. The following classes of consumers are prescribed for the purposes of paragraph 3 of subsection 25.33 (3) of the Act:

1. A class of consumers whose members pay a commodity price for electricity that is determined in accordance with the regulations referred to in clause 79.4 (1) (a) of the *Ontario Energy Board Act, 1998*.
2. A class of consumers whose members pay a price for electricity that is determined in accordance with the regulations referred to in clause 79.16 (1) (a) of the *Ontario Energy Board Act, 1998*.
3. A class of consumers whose members pay a rate for electricity that is determined by the Board under subsection 78 (3.1) of the *Ontario Energy Board Act, 1998*. O. Reg. 430/04, s. 3.

REQUIRED PAYMENTS

Payments re IESO sales directly to regulated consumers

4. (1) In this section,

“A” is the amount payable by regulated consumers to the IESO for electricity for a month, calculated at the regulated prices for each regulated consumer, for the net volume of electricity withdrawn from the IESO-controlled grid by the regulated consumers, other than the volume of electricity, if any, purchased during the month by regulated consumers under physical bilateral contracts submitted to the IESO in accordance with the market rules, and

“B” is the amount that would be payable by the same regulated consumers to the IESO for electricity for the same volume of electricity for the same month if the amount were to be calculated under the market rules, subject to the adjustment allocated to those regulated consumers for that month by the IESO in accordance with Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act. O. Reg. 430/04, s. 4 (1).

(2) If there is a difference between “A” and “B”, the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 4 (2).

(3) If “A” is greater than “B”, the IESO shall make a payment equal to the difference to the OPA and shall do so before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 4 (3).

(4) If “B” is greater than “A”, the OPA shall make a payment equal to the difference to the IESO after receiving the information required under subsection (2). O. Reg. 430/04, s. 4 (4).

(5) If the OPA establishes protocols under section 11 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 430/04, s. 4 (5).

Payments re licensed distributors

5. (1) In this section,

“C” is the sum of all amounts payable to a licensed distributor who is a market participant by regulated consumers in the licensed distributor’s service area, other than those regulated consumers, if any, who have designated contracts with a participating retailer who is using retailer-consolidated billing, for the volume of electricity distributed to them by the licensed distributor for a month, calculated using the regulated prices for each regulated consumer, and

“D” is the sum of all amounts that would be payable by the licensed distributor to the IESO or embedded generators for the same volume of electricity for the same month, if those amounts were to be calculated under the market rules or the Retail Settlement Code, as applicable, subject to the portion of the adjustment allocated to the licensed distributor for that month by the IESO in accordance Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act that relates to the same regulated consumers. O. Reg. 430/04, s. 5 (1).

(2) If there is a difference between a licensed distributor’s “C” and “D”,

- (a) the licensed distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and
- (b) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 5 (2).

(3) The following rules apply if a licensed distributor’s “C” is greater than “D”:

1. The licensed distributor shall make a payment equal to the difference to the IESO before the expiry of the period specified by the IESO.
2. The IESO shall make a payment equal to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (a) and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 5 (3).

(4) The following rules apply if a licensed distributor’s “C” is less than “D”:

1. The OPA shall make a payment equal to the difference to the IESO after receiving the information required under clause (2) (b).
2. The IESO shall make a payment equal to the payment required under paragraph 1 to the licensed distributor after receiving the information required under clause (2) (a). O. Reg. 430/04, s. 5 (4).

(5) If the OPA and the IESO establish protocols under section 11 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 430/04, s. 5 (5).

Payments re embedded distributors

6. (1) In this section,
- “E” is the sum of all amounts payable to an embedded distributor by regulated consumers in the embedded distributor’s service area, other than those regulated consumers, if any, who have designated contracts with a participating retailer who is using retailer-consolidated billing, for the volume of electricity distributed to them by the embedded distributor for a month, calculated using the regulated prices for each regulated consumer, and
- “F” is the sum of all amounts that would be payable by the embedded distributor to its host distributor or embedded generators for the same volume of electricity for the same month if those amounts were to be calculated under the Retail Settlement Code, subject to the portion of the adjustment allocated to the embedded distributor for that month by its host distributor in accordance with Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act that relates to the same regulated consumers. O. Reg. 430/04, s. 6 (1).
- (2) If there is a difference between an embedded distributor’s “E” in relation to a host distributor and “F”,
- (a) the embedded distributor shall give its host distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the host distributor;
 - (b) the host distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and
 - (c) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 6 (2).
- (3) The following rules apply if an embedded distributor’s “E” in relation to a host distributor is greater than “F”:
- 1. The embedded distributor shall make a payment equal to the difference to the host distributor before the expiry of the period specified by the Board.
 - 2. The host distributor shall make a payment equal to the payment required under paragraph 1 to the IESO before the expiry of the period specified by the IESO.
 - 3. The IESO shall make a payment equal to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (b) and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 6 (3).

- (4) The following rules apply if an embedded distributor’s “E” in relation to a host distributor is less than “F”:
- 1. The OPA shall make a payment equal to the difference to the IESO after receiving the information required under clause (2) (c).
 - 2. The IESO shall make a payment equal to the payment required under paragraph 1 to the host distributor after receiving the information required under clause (2) (b).
 - 3. The host distributor shall make a payment equal to the payment required under paragraph 1 to the embedded distributor before the expiry of the period specified by the Board. O. Reg. 430/04, s. 6 (4).
- (5) If the OPA and the IESO establish protocols under section 11 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 430/04, s. 6 (5).
- Payments re retailers using retailer-consolidated billing**
7. (1) In this section,
- “G” is the amount, calculated at the regulated prices, that is payable by a regulated consumer in the service area of a licensed distributor who is a market participant to a participating retailer who is using retailer-consolidated billing for the volume of electricity supplied under a designated contract,
- “H” is the amount that would be payable by the participating retailer to the licensed distributor for the same volume of electricity in the same circumstances if the amount were to be calculated under the Retail Settlement Code, subject to the adjustment made to the accounts between the licensed distributor and the participating retailer by the licensed distributor in accordance Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act that relates to the same regulated consumer for the same volume of electricity in the same circumstances. O. Reg. 430/04, s. 7 (1).
- (2) If there is a difference between a participating retailer’s “G” in respect of a designated contract and “H”,
- (a) the participating retailer shall give the licensed distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the licensed distributor;
 - (b) the licensed distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and
 - (c) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 7 (2).

(3) The following rules apply if a participating retailer's "G" in respect of a designated contract is greater than "H":

1. The participating retailer shall make a payment equal in amount to the difference to the licensed distributor before the expiry of the period specified by the Board.
2. The licensed distributor shall make a payment equal in amount to the payment required under paragraph 1 to the IESO before the expiry of the period specified by the IESO.
3. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (b) and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 7 (3).

(4) The following rules apply if a participating retailer's "G" in respect of a designated contract is less than "H":

1. The OPA shall make a payment equal in amount to the difference to the IESO after receiving the information required under clause (2) (c).
2. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the licensed distributor after receiving the information required under clause (2) (b).
3. The licensed distributor shall make a payment equal in amount to the payment required under paragraph 1 to the participating retailer before the expiry of the period specified by the Board. O. Reg. 430/04, s. 7 (4).

(5) If the OPA and IESO establish protocols under section 11 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 430/04, s. 7 (5).

Payments re retailers using retailer-consolidated billing, embedded distributor

8. (1) In this section,

"I" is the amount, calculated at the regulated prices, that is payable by a regulated consumer in an embedded distributor's service area to a participating retailer who is using retailer-consolidated billing, for the volume of electricity supplied under a designated contract,

"J" is the amount that would be payable by the participating retailer to the embedded distributor for the same volume of electricity in the same circumstances if the amount were to be calculated under the Retail Settlement Code, subject to the adjustment made to the accounts between the embedded distributor and the participating retailer by the embedded distributor in accordance with Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act that relates to the

same regulated consumer for the same volume of electricity in the same circumstances. O. Reg. 430/04, s. 8 (1).

(2) If there is a difference between a participating retailer's "I" in respect of a designated contract and "J",

- (a) the participating retailer shall give the embedded distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the embedded distributor;
- (b) the embedded distributor shall give its host distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the host distributor;
- (c) the host distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and
- (d) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 8 (2).

(3) The following rules apply if a participating retailer's "I" in respect of a designated contract is greater than "J":

1. The participating retailer shall make a payment equal in amount to the difference to the embedded distributor before the expiry of the period specified by the Board.
2. The embedded distributor shall make a payment equal in amount to the payment required under paragraph 1 to its host distributor before the expiry of the period specified by the Board.
3. The host distributor shall make a payment equal in amount to the payment required under paragraph 1 to the IESO before the expiry of the period specified by the IESO.
4. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (c) and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 8 (3).

(4) The following rules apply if a participating retailer's "I" in respect of a designated contract is less than "J":

1. The OPA shall make a payment equal in amount to the difference to the IESO after receiving the information required under clause (2) (d).
2. The IESO shall make a payment equal in amount to payment required under paragraph 1 to the host distributor after receiving the information required under clause (2) (c).

- 3. The host distributor shall make a payment equal in amount to the payment required under paragraph 1 to the embedded distributor before the expiry of the period specified by the Board.
- 4. The embedded distributor shall make a payment equal in amount to the payment required under paragraph 1 to the participating retailer before the expiry of the period specified by the Board. O. Reg. 430/04, s. 8 (4).
- (5) If the OPA and IESO establish protocols under section 11 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 430/04, s. 8 (5).

Payments re licensed distributors, retailer-consolidated billing

9. (1) In this section,
“K” is the adjustment made to the accounts between a licensed distributor who is a market participant and a participating retailer using retailer-consolidated billing in accordance with Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act in respect of a regulated consumer in the licensed distributor’s service area for the volume of electricity supplied under a designated contract to the consumer,
“L” is the portion of any adjustment allocated to the licensed distributor by the IESO in accordance with Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act that relates to the same regulated consumer for the same volume of electricity in the same circumstances. O. Reg. 430/04, s. 9 (1).

- (2) If there is a difference between “K” and “L”,
 - (a) the participating retailer shall give the licensed distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the licensed distributor;
 - (b) the licensed distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and
 - (c) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 9 (2).
- (3) The following rules apply if “K” is greater than “L” in respect of a consumer who has a designated contract with a retailer using retailer-consolidated billing:
 - 1. The licensed distributor shall make a payment equal to the difference to the IESO before the expiry of the period specified by the IESO.

- 2. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (b) and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 9 (3).
- (4) The following rules apply if “K” is less than “L” in respect of a consumer who has a designated contract with a retailer using retailer-consolidated billing:

- 1. The OPA shall make a payment equal in amount to the difference to the IESO after receiving the information required under clause (2) (c).
- 2. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the licensed distributor after receiving the information required under clause (2) (b). O. Reg. 430/04, s. 9 (4).
- (5) If the OPA and IESO establish protocols under section 11 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 430/04, s. 9 (5).

Payments re embedded distributors, retailer-consolidated billing

10. (1) In this section,
“M” is the adjustment made to the accounts between an embedded distributor and a participating retailer using retailer-consolidated billing in accordance with Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act in respect of a regulated consumer in the embedded distributor’s service area for the volume of electricity supplied under a designated contract to the consumer,
“N” is the portion of any adjustment allocated to the embedded distributor by its host distributor in accordance with Ontario Regulation 429/04 (Adjustments under Section 25.33 of the Act) made under the Act that relates to the same regulated consumer for the same volume of electricity in the same circumstances. O. Reg. 430/04, s. 10 (1).

- (2) If there is a difference between a participating retailer’s “M” in respect of a designated contract and “N”,
 - (a) the participating retailer shall give the embedded distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the embedded distributor;
 - (b) the embedded distributor shall give its host distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the host distributor;
 - (c) the host distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and

(d) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 10 (2).

(3) The following rules apply if “M” is greater than “N” in respect of a consumer who has a designated contract with a retailer using retailer-consolidated billing:

1. The embedded distributor shall make a payment equal in amount to the difference to its host distributor before the expiry of the period specified by the Board.
2. The host distributor shall make a payment equal in amount to the payment required under paragraph 1 to the IESO before the expiry of the period specified by the IESO.
3. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (c) and before the expiry of the period specified by the OPA. O. Reg. 430/04, s. 10 (3).

(4) The following rules apply if a participating retailer’s “M” is less than “N” in respect of a consumer who has a designated contract with a retailer using retailer-consolidated billing:

1. The OPA shall make a payment equal in amount to the difference to the IESO after receiving the information required under clause (2) (d).
2. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the host distributor after receiving the information required under clause (2) (c).
3. The host distributor shall make a payment equal in amount to the payment required under paragraph 1 to the embedded distributor before the expiry of the period specified by the Board. O. Reg. 430/04, s. 10 (4).

(5) If the OPA and IESO establish protocols under section 11 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 430/04, s. 10 (5).

PAYMENT AND REPORTING REQUIREMENTS

Interim payments based on estimates

11. (1) The OPA may establish protocols authorizing interim payments based on estimates with subsequent adjustments under any of the following provisions:

1. Subsections 4 (3) and (4).
2. Paragraph 2 of subsection 5 (3) and paragraph 1 of subsection 5 (4).

3. Paragraph 3 of subsection 6 (3) and paragraph 1 of subsection 6 (4).

4. Paragraph 3 of subsection 7 (3) and paragraph 1 of subsection 7 (4).

5. Paragraph 4 of subsection 8 (3) and paragraph 1 of subsection 8 (4).

6. Paragraph 2 of subsection 9 (3) and paragraph 1 of subsection 9 (4).

7. Paragraph 3 of subsection 10 (3) and paragraph 1 of subsection 10 (4). O. Reg. 430/04, s. 11 (1).

(2) The IESO may establish protocols authorizing interim payments based on estimates with subsequent adjustments under any of the following provisions:

1. Paragraph 1 of subsection 5 (3) and paragraph 2 of subsection 5 (4).

2. Paragraph 2 of subsection 6 (3) and paragraph 2 of subsection 6 (4).

3. Paragraph 2 of subsection 7 (3) and paragraph 2 of subsection 7 (4).

4. Paragraph 3 of subsection 8 (3) and paragraph 2 of subsection 8 (4).

5. Paragraph 1 of subsection 9 (3) and paragraph 2 of subsection 9 (4).

6. Paragraph 2 of subsection 10 (3) and paragraph 2 of subsection 10 (4). O. Reg. 430/04, s. 11 (2).

(3) If the IESO establishes protocols authorizing interim payments with subsequent adjustments under section 6, 7, 8 or 10, the Board may specify different periods for the interim payments and subsequent adjustments under any of the following corresponding provisions:

1. Paragraph 1 of subsection 6 (3) or paragraph 3 of subsection 6 (4).

2. Paragraph 1 of subsection 7 (3) and paragraph 3 of subsection 7 (4).

3. Paragraphs 1 and 2 of subsection 8 (3) and paragraphs 3 and 4 of subsection 8 (4).

4. Paragraph 1 of subsection 10 (3) and paragraph 3 of subsection 10 (4). O. Reg. 430/04, s. 11 (3).

Rules re calculations

12. (1) Subsection (2) applies if, in a month,

(a) a licensed distributor withdraws electricity from the IESO-controlled grid; and

(b) an embedded generator also supplies electricity to the licensed distributor. O. Reg. 430/04, s. 12 (1).

(2) The volume of electricity distributed during the month by the licensed distributor to each regulated consumer within the licensed distributor's service area shall be deemed to consist of electricity withdrawn by the licensed distributor from the IESO-controlled grid or supplied to the licensed distributor by an embedded generator, as the case may be, in the same proportion as the total volume of electricity withdrawn from the IESO-controlled grid by the licensed distributor during the month bears to the total volume of electricity supplied to the licensed distributor by embedded generators during the month. O. Reg. 430/04, s. 12 (2).

(3) Subsection (2) applies, with necessary modifications, with respect to embedded distributors. O. Reg. 430/04, s. 12 (3).

Reporting to the OPA and Board

13. (1) Upon request, the IESO, a licensed distributor, embedded generator or retailer shall give the OPA such information relating to payments required by this Regulation as the OPA may require in the form and within the period specified by the OPA. O. Reg. 430/04, s. 13 (1).

(2) Upon request, the OPA, the IESO, a licensed distributor, embedded generator or retailer shall give the Board such information relating to payments required by this Regulation as the Board may require in the form and within the period specified by the Board. O. Reg. 430/04, s. 13 (2).

Method of payment

14. (1) Payments required by this Regulation between the IESO and the OPA may be made at the option of the OPA by way of set-off in the accounts maintained by the IESO. O. Reg. 430/04, s. 14 (1).

(2) Payments required by this Regulation between licensed distributors and the IESO may be made at the option of the IESO by way of set-off in the accounts maintained by the IESO. O. Reg. 430/04, s. 14 (2).

(3) Payments required by this Regulation between an embedded distributor and its host distributor may be made at the option of the host distributor by way of set-off in the accounts maintained by the host distributor. O. Reg. 430/04, s. 14 (3).

(4) Payments required by this Regulation between a participating retailer and a licensed distributor who is a market participant may be made at the option of the licensed distributor by way of set-off in the accounts maintained by the licensed distributor. O. Reg. 430/04, s. 14 (4).

(5) Payments required by this Regulation between a participating retailer and an embedded distributor may be made at the option of the embedded distributor by way of set-off in the accounts maintained by the embedded distributor. O. Reg. 430/04, s. 14 (5).

Timing of payment by the OPA or IESO

15. (1) The OPA shall make each payment to the IESO that is required by this Regulation after the OPA receives the required information from the IESO in accordance with this Regulation, and the payment shall be reflected in the first invoice sent to the OPA after the IESO sends that information to the OPA. O. Reg. 430/04, s. 15 (1).

(2) The IESO shall make each payment to a licensed distributor that is required by this Regulation after the IESO receives the required information from the licensed distributor in accordance with this Regulation, and the payment shall be reflected in the first invoice sent to the licensed distributor after the IESO receives that information from the licensed distributor. O. Reg. 430/04, s. 15 (2).

Reliance on certain information

16. (1) For the purposes of the payments required by this Regulation between the IESO and the OPA or the IESO and licensed distributors, the IESO shall rely on the information provided to it by the licensed distributors. O. Reg. 430/04, s. 16 (1).

(2) For the purposes of payments required by this Regulation between host distributors and embedded distributors, host distributors shall rely on the information provided to them by the embedded distributors. O. Reg. 430/04, s. 16 (2).

(3) For the purposes of the payments required by section 7 or 9 between licensed distributors and the IESO or licensed distributors and participating retailers, licensed distributors shall rely on the information provided to them by the participating retailers. O. Reg. 430/04, s. 16 (3).

(4) For the purposes of payments required by section 8 or 10 between embedded distributors and host distributors or embedded distributors and participating retailers, embedded distributors shall rely on the information provided to them by the participating retailers. O. Reg. 430/04, s. 16 (4).

Transition, change in regulated prices

17. (1) This section applies with respect to a billing period that includes the first day in respect of which the regulated price payable for a regulated consumer is changed, whether by regulation or by the Board. O. Reg. 430/04, s. 17 (1).

(2) The licensed distributor or, in the case of retailer-consolidated billing, the retailer may estimate the volume of electricity used by an regulated consumer during the billing period that is to be allocated to the portion of the billing period that precedes that day and the volume to be allocated to the portion of the billing period that falls on and after it. O. Reg. 430/04, s. 17 (2).

18. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 430/04, s. 18.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 431/04

Amended to O. Reg. 475/05

PAYMENTS RE SECTION 25.34 OF THE ACT

Interpretation

1. (1) In this Regulation,

“contract price” means, with reference to a designated contract, the amount that would be payable for electricity by the regulated consumer under the contract, but for the operation of subsection 79.4 (1) or 79.16 (1) of the *Ontario Energy Board Act, 1998*;

“designated contract” means a contract entered into on or before November 11, 2002 between a regulated consumer and a retailer with respect to which a service transaction request as defined in the Retail Settlement Code is or has been implemented to enable the regulated consumer to purchase electricity from a competitive retailer as defined in the Retail Settlement Code, but does not include a contract renewed after December 9, 2002;

“embedded distributor” means a licensed distributor who is not a market participant and to whom a host distributor distributes electricity;

“host distributor” means a licensed distributor who is a market participant and who distributes electricity to another licensed distributor who is not a market participant;

“licensed distributor” means a distributor who is licensed under Part V of the *Ontario Energy Board Act, 1998*;

“participating retailer” means a retailer who has entered into one or more designated contracts;

“regulated consumer” means a consumer whose price or rate for electricity is determined by regulation or by the Board under subsection 78 (3.1), 79.4 (1) or 79.16 (1) of the *Ontario Energy Board Act, 1998*;

“Retail Settlement Code” means the Retail Settlement Code approved by the Board under the *Ontario Energy Board Act, 1998*. O. Reg. 431/04, s. 1 (1).

(2) In this Regulation, a reference to a volume of electricity distributed by a licensed distributor includes the volume for total losses, as defined in the Retail Settlement Code, that is attributed to the licensed distributor's consumers or to an embedded distributor. O. Reg. 431/04, s. 1 (2).

(3) Payments required by this Regulation are in addition to any payments that may be required by the Retail Settlement Code. O. Reg. 431/04, s. 1 (3).

Application

2. (1) This Regulation applies with respect to electricity to which a designated contract applies if the electricity is used by a regulated consumer on or after January 1, 2005. O. Reg. 431/04, s. 2 (1).

(2) For the purposes of determining the volume of electricity used on or after *January 1, 2005* if a billing period includes that day, a retailer who uses retailer-consolidated billing may estimate the volume of electricity used by a regulated consumer during the billing period that is to be allocated to the portion of the billing period before that day and the volume of electricity to be allocated to the portion of the billing period that is on and after that day. O. Reg. 431/04, s. 2 (2).

Prescribed contracts

3. Contracts between participating retailers and regulated consumers that are designated contracts are prescribed for the purposes of subsection 25.34 (1) of the Act. O. Reg. 431/04, s. 3.

Payments, retailers using distributor-consolidated billing

4. (1) The following rules apply if a licensed distributor who is a market participant is required by the Retail Settlement Code to make a payment for electricity used by a regulated consumer under a designated contract to a participating retailer who is using distributor-consolidated billing for the contract:

1. The licensed distributor shall give the IESO such information as the IESO may specify with respect to the payment in the form specified by the IESO and before the expiry of the period specified by the IESO.
2. The IESO shall give the OPA such information as the OPA may specify with respect to the payment in the form specified by the OPA and before the expiry of the period specified by the OPA.
3. After receiving the information required under paragraph 2, the OPA shall make a payment to the IESO equal in amount to the payment required to be made by the licensed distributor to the participating retailer.

4. After receiving the information required under paragraph 1, the IESO shall make a payment to the licensed distributor equal in amount to the payment required under paragraph 3. O. Reg. 431/04, s. 4 (1).

(2) The following rules apply if a participating retailer who is using distributor-consolidated billing for a designated contract is required by the Retail Settlement Code to make a payment to a licensed distributor for electricity used by a regulated consumer under the contract:

1. The licensed distributor shall give the IESO such information as the IESO may specify with respect to the payment in the form specified by the IESO and before the expiry of the period specified by the IESO.
2. The IESO shall give the OPA such information as the OPA may specify with respect to the payment in the form specified by the OPA and before the expiry of the period specified by the OPA.
3. The licensed distributor shall make a payment to the IESO before the expiry of the period specified by the IESO equal in amount to the payment by the participating retailer to the licensed distributor.
4. After receiving the information required under paragraph 1, but before the expiry of the period specified by the OPA, the IESO shall make a payment to the OPA equal in amount to the payment required under paragraph 3. O. Reg. 431/04, s. 4 (2).

(3) If the OPA and the IESO establish protocols under section 8 authorizing interim payments based on estimates with subsequent adjustments, subsections (1) and (2) apply with necessary modifications with respect to the interim payments. O. Reg. 431/04, s. 4 (3).

Payments, retailers using distributor-consolidated billing with embedded distributor

5. (1) The following rules apply if an embedded distributor is required by the Retail Settlement Code to make a payment for electricity used by a regulated consumer under a designated contract to a participating retailer who is using distributor-consolidated billing for the contract:

1. The embedded distributor shall give its host distributor such information as the IESO may specify with respect to the payment and shall do so before the expiry of the period specified by the host distributor.
2. The host distributor shall give the IESO such information as the IESO may specify with respect to the payment in the form specified by the IESO and before the expiry of the period specified by the IESO.
3. The IESO shall give the OPA such information as the OPA may specify with respect to the payment in the form specified by the OPA and before the expiry of the period specified by the OPA.

4. After receiving the information required under paragraph 3, the OPA shall make a payment to the IESO equal in amount to the payment by the embedded distributor to the participating retailer.

5. After receiving the information required under paragraph 2, the IESO shall make a payment to the host distributor of the embedded distributor equal in amount to the payment required under paragraph 4.

6. Before the expiry of the period specified by the Board, the host distributor shall make a payment to the embedded distributor equal in amount to the payment required under paragraph 4. O. Reg. 431/04, s. 5 (1).

(2) The following rules apply if a participating retailer who is using distributor-consolidated billing for a designated contract is required by the Retail Settlement Code to make a payment to an embedded distributor for electricity used by a regulated consumer under the contract:

1. The embedded distributor shall give its host distributor such information as the IESO may specify with respect to the payment and shall do so before the expiry of the period specified by the host distributor.
2. The host distributor shall give the IESO such information as the IESO may specify with respect to the payment in the form specified by the IESO and before the expiry of the period specified by the IESO.
3. The IESO shall give the OPA such information as the OPA may specify with respect to the payment in the form specified by the OPA and before the expiry of the period specified by the OPA.
4. Before the expiry of the period specified by the Board, the embedded distributor shall make a payment to the host distributor equal in amount to the payment by the participating retailer to the embedded distributor.
5. Before the expiry of the period specified by the IESO, the host distributor shall make a payment to the IESO equal in amount to the payment required under paragraph 4.

6. After receiving the information required under paragraph 2 but before the expiry of the period specified by the OPA, the IESO shall make a payment to the OPA equal in amount to the payment required under paragraph 4. O. Reg. 431/04, s. 5 (2).

(3) If the OPA and the IESO establish protocols under section 8 authorizing interim payments based on estimates with subsequent adjustments, subsections (1) and (2) apply with necessary modifications with respect to the interim payments. O. Reg. 431/04, s. 5 (3).

Payments, retailers using retailer-consolidated billing

6. (1) In this section,

"A" is the amount, calculated at the contract price, that is payable for a volume of electricity supplied under a designated contract,

(a) by a regulated consumer in the service area of a licensed distributor who is a market participant, and

(b) to a participating retailer who is using retailer-consolidated billing;

"B" is the amount that would be payable by the participating retailer to the licensed distributor for the same volume of electricity in the same circumstances if the amount were to be calculated under the Retail Settlement Code. O. Reg. 431/04, s. 6 (1).

(2) If there is a difference between a participating retailer's "A" in respect of a designated contract and "B",

(a) the participating retailer shall give the licensed distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the licensed distributor;

(b) the licensed distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and

(c) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 431/04, s. 6 (2).

(3) The following rules apply if a participating retailer's "A" in respect of a designated contract is greater than "B":

1. The OPA shall make a payment equal in amount to the amount of the difference to the IESO after receiving the information required under clause (2) (c).

2. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the licensed distributor after receiving the information required under clause (2) (b).

3. The licensed distributor shall make a payment equal in amount to the payment required under paragraph 1 to the participating retailer before the expiry of the period specified by the Board. O. Reg. 431/04, s. 6 (3).

(4) The following rules apply if a participating retailer's "A" in respect of a designated contract is less than "B":

1. The participating retailer shall make a payment equal in amount to the difference to the licensed distributor before the expiry of the period specified by the Board.

2. The licensed distributor shall make a payment equal in amount to the payment required under paragraph 1 to the IESO before the expiry of the period specified by the IESO.

3. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (b) and before the expiry of the period specified by the OPA. O. Reg. 431/04, s. 6 (4).

(5) If the OPA and the IESO establish protocols under section 8 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 431/04, s. 6 (5).

Payments, retailers using retailer-consolidated billing with embedded distributor

7. (1) In this section,

"C" is the amount, calculated at the contract price, that is payable for electricity under a designated contract by a regulated consumer in an embedded distributor's service area to a participating retailer who is using retailer-consolidated billing, for the volume of electricity supplied under the contract; and

"D" is the amount that would be payable by the participating retailer to the embedded distributor for the same volume of electricity in the same circumstances if the amount were to be calculated under the Retail Settlement Code. O. Reg. 431/04, s. 7 (1).

(2) If there is a difference between a participating retailer's "C" in respect of a designated contract and "D",

(a) the participating retailer shall give the embedded distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the embedded distributor;

(b) the embedded distributor shall give its host distributor such information as the IESO may specify with respect to the amounts and shall do so before the expiry of the period specified by the host distributor;

(c) the host distributor shall give the IESO such information as the IESO may specify with respect to the amounts in the form specified by the IESO and before the expiry of the period specified by the IESO; and

(d) the IESO shall give the OPA such information as the OPA may specify with respect to the amounts in the form specified by the OPA and before the expiry of the period specified by the OPA. O. Reg. 431/04, s. 7 (2).

(3) The following rules apply if a participating retailer's "C" in respect of a designated contract is greater than "D":

1. The OPA shall make a payment equal in amount to the difference to the IESO after receiving the information required under clause (2) (d).

2. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the host distributor after receiving the information required under clause (2) (c).
 3. The host distributor shall make a payment equal in amount to the payment required under paragraph 1 to the embedded distributor before the expiry of the period specified by the Board.
 4. The embedded distributor shall make a payment equal in amount to the payment required under paragraph 1 to the participating retailer before the expiry of the period specified by the Board. O. Reg. 431/04, s. 7 (3).
- (4) The following rules apply if the participating retailer's "C" in respect of a designated contract is less than "D":
1. The participating retailer shall make a payment equal in amount to the difference to the embedded distributor before the expiry of the period specified by the Board.
 2. The embedded distributor shall make a payment equal in amount to the payment required under paragraph 1 to its host distributor before the expiry of the period specified by the Board.
 3. The host distributor shall make a payment equal in amount to the payment required under paragraph 1 to the IESO before the expiry of the period specified by the IESO.
 4. The IESO shall make a payment equal in amount to the payment required under paragraph 1 to the OPA after receiving the information required under clause (2) (c) and before the expiry of the period specified by the OPA. O. Reg. 431/04, s. 7 (4).

(5) If the OPA and the IESO establish protocols under section 8 authorizing interim payments based on estimates with subsequent adjustments, subsections (1), (2), (3) and (4) apply with necessary modifications with respect to the interim payments. O. Reg. 431/04, s. 7 (5).

Payment of discounts etc. by participating retailers to the OPA

7.1 (1) Every participating retailer who is required under a designated contract to give a discount or allowance to a regulated consumer or to make a payment to a regulated consumer shall pay the amount of the discount, allowance or payment to the OPA instead of giving or paying it to the regulated consumer if,

- (a) the discount, allowance or payment does not form part of the contract price under the designated contract; and
- (b) the discount, allowance or payment relates to a period commencing after December 31, 2004. O. Reg. 475/05, s. 1.

(2) The OPA shall determine the method of payment of amounts under subsection (1) and the times within which payments must be made, but no payment shall be required to be made under subsection (1) before the time the participating retailer would otherwise be required under the designated contract to give the discount or allowance or make the payment to which the payment under subsection (1) relates. O. Reg. 475/05, s. 1.

Interim payments based on estimates

8. (1) The OPA may establish protocols authorizing interim payments based on estimates with subsequent adjustments for payments required under any of the following provisions:

1. Paragraph 3 of subsection 4 (1) and paragraph 4 of subsection 4 (2).
2. Paragraph 4 of subsection 5 (1) and paragraph 6 of subsection 5 (2).
3. Paragraph 1 of subsection 6 (3) and paragraph 3 of subsection 6 (4).
4. Paragraph 1 of subsection 7 (3) and paragraph 4 of subsection 7 (4). O. Reg. 431/04, s. 8 (1).

(2) The IESO may establish protocols authorizing interim payments based on estimates with subsequent adjustments for payments required under any of the following provisions:

1. Paragraph 4 of subsection 4 (1) and paragraph 3 of subsection 4 (2).
2. Paragraph 5 of subsection 5 (1) and paragraph 5 of subsection 5 (2).
3. Paragraph 2 of subsection 6 (3) and paragraph 2 of subsection 6 (4).
4. Paragraph 2 of subsection 7 (3) and paragraph 3 of subsection 7 (4). O. Reg. 431/04, s. 8 (2).

(3) If the IESO establishes protocols authorizing interim payments with subsequent adjustments for any payments required under section 5, 6 or 7, the Board may specify different periods for the interim payments and subsequent adjustments under any of the following corresponding provisions:

1. Paragraph 6 of subsection 5 (1) and paragraph 4 of subsection 5 (2).
2. Paragraph 3 of subsection 6 (3) and paragraph 1 of subsection 6 (4).
3. Paragraphs 3 and 4 of subsection 7 (3) and paragraphs 1 and 2 of subsection 7 (4). O. Reg. 431/04, s. 8 (3).

Reporting to the OPA and the Board

9. (1) Upon request, the IESO or a licensed distributor or participating retailer shall give the OPA such information relating to payments required by this Regulation as the OPA may require in the form and within the period specified by the OPA. O. Reg. 431/04, s. 9 (1).

(2) Upon request, the OPA, the IESO or a licensed distributor or participating retailer shall give the Board such information relating to payments required by this Regulation as the Board may require in the form and within the period specified by the Board. O. Reg. 431/04, s. 9 (2).

Method of payment

10. (1) Payments required by this Regulation between the IESO and the OPA may be made at the option of the OPA by way of set-off in the accounts maintained by the IESO. O. Reg. 431/04, s. 10 (1).

(2) Payments required by this Regulation between licensed distributors and the IESO may be made at the option of the IESO by way of set-off in the accounts maintained by the IESO. O. Reg. 431/04, s. 10 (2).

(3) Payments required by this Regulation between an embedded distributor and its host distributor may be made at the option of the host distributor by way of set-off in the accounts maintained by the host distributor. O. Reg. 431/04, s. 10 (3).

(4) Payments required by this Regulation between a participating retailer and a licensed distributor who is a market participant may be made at the option of the licensed distributor by way of set-off in the accounts maintained by the licensed distributor. O. Reg. 431/04, s. 10 (4).

(5) Payments required by this Regulation between a participating retailer and an embedded distributor may be made at the option of the embedded distributor by way of set-off in the accounts maintained by the embedded distributor. O. Reg. 431/04, s. 10 (5).

Timing of payments by the OPA or IESO

11. (1) The OPA shall make each payment to the IESO required by this Regulation after the OPA receives the required information from the IESO in accordance with this Regulation, and the payment shall be reflected in the first invoice sent to the OPA after the IESO sends that information to the OPA. O. Reg. 431/04, s. 11 (1).

(2) The IESO shall make each payment to a licensed distributor that is required by this Regulation after the IESO receives the required information from the licensed distributor in accordance with this Regulation, and the payment shall be reflected in the first invoice sent to the licensed distributor after the IESO receives that information from the licensed distributor. O. Reg. 431/04, s. 11 (2).

Reliance on certain information

12. (1) For the purposes of the payments required by this Regulation between the IESO and the OPA or the IESO and licensed distributors, the IESO shall rely on the information provided to it by the licensed distributors. O. Reg. 431/04, s. 12 (1).

(2) For the purposes of payments required by this Regulation between host distributors and embedded distributors, host distributors shall rely on the information provided to them by the embedded distributors. O. Reg. 431/04, s. 12 (2).

(3) For the purposes of the payments required by section 4 or 6 between licensed distributors and the IESO or licensed distributors and participating retailers, licensed distributors shall rely on the information provided to them by the participating retailers. O. Reg. 431/04, s. 12 (3).

(4) For the purposes of payments required by section 5 or 7 between embedded distributors and host distributors or embedded distributors and participating retailers, embedded distributors shall rely on the information provided to them by the participating retailers. O. Reg. 431/04, s. 12 (4).

13. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 431/04, s. 13.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 632/99

No Amendments

PENSION PLANS

1. For the purposes of Part VII of the Act, January 1, 2000 is the changeover date prescribed under subsection 97 (3) of the Act. O. Reg. 632/99, s. 1.

2. December 31, 1999 is prescribed as the commencement date for the pension plans established under subsection 102 (1) of the Act by the IMO, the Generation Corporation, the Services Corporation and the Electrical Safety Authority. O. Reg. 632/99, s. 2.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 159/99

No Amendments

REFERENCES TO ONTARIO HYDRO

1. The references in the following provisions to Ontario Hydro, including the references to The Hydro-Electric Power Commission of Ontario that were deemed to be references to Ontario Hydro by section 19 of *The Power Commission Amendment Act, 1973*, are deemed to be references to the Generation Corporation and its subsidiaries:

1. Sections 2 and 8 of *The Niagara Development Act, 1951*.
2. Section 3 of *The Ontario Niagara Development Act*, being chapter 20 of the Statutes of Ontario, 1916.
3. Sections 3 and 8 of *The Ontario Niagara Development Act, 1917*.
4. Sections 2 and 5 and subsection 8 (1) of *The St. Lawrence Development Act, 1952 (No. 2)*. O. Reg. 159/99, s. 1.

2. (1) The reference to Ontario Hydro in the first line of subsection 24 (8) of the *Power Corporation Act* is deemed to be a reference to the IMO, the Generation Corporation, the Services Corporation and the Electrical Safety Authority.

(2) Subsection (1) is subject to the following conditions:

1. Subsection (1) applies only in respect of rules that are made under subsection 24 (8) of the *Power Corporation Act* with respect to the FCPP.
2. Subsection (1) applies only in respect of rules that are made under subsection 24 (8) of the

Power Corporation Act with the unanimous consent of the IMO, the Generation Corporation, the Services Corporation and the Electrical Safety Authority.

(3) In this section,

"FCPP" has the same meaning as in Part VII of the *Electricity Act, 1998*. O. Reg. 159/99, s. 2.

3. (1) The references to Ontario Hydro in subsection 83.2 (29) of the *Power Corporation Act* are deemed, with respect to an expanded area referred to in that subsection, to be references to the subsidiary of the Services Corporation that was distributing electricity within the expanded area immediately before the transfer date referred to in that subsection.

(2) The reference to Ontario Hydro in subsection 83.2 (31) of the *Power Corporation Act* is deemed to be a reference to the Services Corporation and its subsidiaries. O. Reg. 159/99, s. 3.

4. The reference to Ontario Hydro in the seventeenth and eighteenth lines of subsection 126 (2) of the *Power Corporation Act* and the reference to Ontario Hydro in subsection 126 (3) of that Act are deemed, with respect to each city to which those subsections apply, to be references to the municipal council of that city. O. Reg. 159/99, s. 4.

5. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 159/99, s. 5.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 224/00

No Amendments

**TAX MATTERS — TAX RATES ON GENERATING AND TRANSFORMER STATIONS,
TAX RETURNS AND PAYMENTS**

1. (1) In this Regulation,

“final tax notice”, with respect to a taxation year, means the last notice specifying the amount of the taxes payable that is given by the collector of the local municipality under section 392 or 393 of the *Municipal Act*;

“local municipality” has the same meaning as in the *Municipal Act*;

“Minister” means the Minister of Finance. O. Reg. 224/00, s. 1 (1).

(2) For the purposes of this Regulation, a final tax notice shall be deemed to have been given,

- (a) on the date entered on the collector’s roll with respect to the notice under subsection 394 (1) or section 395 of the *Municipal Act*; or
- (b) on the date of the notice shown on the certificate of the collector made under section 396 of the *Municipal Act*. O. Reg. 224/00, s. 1 (2).

2. The provisions of this Regulation with respect to the filing of returns and the forwarding of payments apply with respect to each property owned by a subsidiary of the Generation Corporation or the Services Corporation as if that property were owned by the Generation Corporation or Services Corporation, as the case may be. O. Reg. 224/00, s. 2.

3. The amounts prescribed for the purposes of clause 92 (1) (a) of the Act,

- (a) for generating station buildings or structures owned by the Generation Corporation are set out in Table 1 opposite the roll number and subordinate roll number for the property on which they are located;
- (b) for generating station buildings or structures owned by municipal electricity utilities are set out in Table 2 opposite the roll number and subordinate roll number for the property on which they are located;
- (c) for transformer station buildings or structures owned by the Generation Corporation or the Services Corporation are set out in Table 3 opposite the roll number and subordinate roll number for the property on which they are located; and
- (d) for transformer station buildings or structures owned by municipal electricity utilities are set out in Table 4 opposite the roll number and subordinate roll number for the property on which they are located. O. Reg. 224/00, s. 3.

REQUIREMENT TO FILE RETURNS

4. (1) The Generation Corporation, the Services Corporation and every municipal electricity utility shall file a return with the Minister on or before October 16 of each year. O. Reg. 224/00, s. 4 (1).

(2) The return for each of those entities shall include the final tax notice for the year issued by the local municipality and any notices for the payment of taxes given with respect to assessments under section 33 or 34 of the *Assessment Act* in the 12 months before the filing of the return for all properties owned by that entity on which it is liable to make payments under subsection 92 (1) of the Act or, if the properties are in unorganized territory within the jurisdiction of a school board, a true copy of the final notice issued by the school board under subsection 257.7 (1) of the *Education Act* and any notices for the payment of school taxes given with respect to assessments under section 33 or 34 of the *Assessment Act* in the 12 months before the filing of the return. O. Reg. 224/00, s. 4 (2).

(3) The return shall provide an itemized account of the amounts payable for each property referred to in subsection (2), including the following:

- 1. The assessment roll number and subordinate roll number for each property.
- 2. The inside ground floor area of each building or structure on each property, in square metres.
- 3. The amount payable under clause 92 (1) (a) of the Act for each property.
- 4. The amount payable under clause 92 (1) (b) of the Act for each property.
- 5. The amount payable under subsection 92 (1) of the Act for each property.
- 6. The total amount payable for all properties owned by the Corporation or its subsidiaries. O. Reg. 224/00, s. 4 (3).

(4) Subject to subsection (5), the return for 1999 shall be made,

- (a) in the case of the Generation Corporation or the Services Corporation, within 30 days after the mailing of the final tax notice by all municipalities in which the Generation Corporation or the Services Corporation, as the case may be, owns property for which it is liable to make payments under subsection 92 (1) of the Act; and

- (b) in the case of a municipal electricity utility, within 30 days after the mailing of the tax notice by all municipalities issued following the assessment of property owned by the utility in accordance with subsection 19.0.1 (1) of the *Assessment Act* for which it is liable to make payments under subsection 92 (1) of the Act. O. Reg. 224/00, s. 4 (4).

(5) If a tax notice referred to in clause (4) (a) or (b) is mailed to the Generation Corporation, the Services Corporation or a municipal electricity utility before this Regulation is filed, the return for 1999 for that entity shall be made within 30 days after the date this Regulation is filed. O. Reg. 224/00, s. 4 (5).

PAYMENTS BY THE GENERATION CORPORATION

5. (1) The Generation Corporation shall make monthly payments to the Financial Corporation with respect to its liability under subsection 92 (1) of the Act for each property it owns whose roll number is set out in Table 1 or 3. O. Reg. 224/00, s. 5 (1).

(2) For each year beginning in 2001, the payments shall be made on or before the 16th day of each month and,

- (a) each payment made in the first nine months of the year shall be equal to 1/12 of the total amount paid to the Financial Corporation with respect to the property for the immediately preceding year; and
- (b) each payment made in October, November and December shall be equal to 1/3 of the difference between the total amount payable for the year under subsection 92 (1) of the Act and the sum of the amounts paid under clause (a). O. Reg. 224/00, s. 5 (2).

(3) For 2000, the payments shall be made on or before the 16th day of each month and,

- (a) each payment made for a month commencing in January and ending with the month in which the final return referred to in subsection 4 (4) or (5), as the case may be, is made shall be equal to \$25,000,000;
- (b) each payment made for a month commencing in the month following the month of the last payment under clause (a) is made and ending with September shall be equal to 1/9 of the total amount paid to the Financial Corporation for 1999; and
- (c) each payment made in October, November and December shall be equal to 1/3 of the difference between the total amount payable for the year under subsection 92 (1) of the Act and the sum of the amounts paid under clauses (a) and (b). O. Reg. 224/00, s. 5 (3).

(4) For 1999, there shall be a payment equal to \$25,000,000 for each month commencing in April and ending in December on or before the 16th day of each month. O. Reg. 224/00, s. 5 (4).

(5) Upon filing its return for 1999 under section 4, the Generation Corporation shall remit the amount by which its liability under subsection 92 (1) of the Act for 1999 exceeds the payments made under subsection (4). O. Reg. 224/00, s. 5 (5).

(6) If the payments made by the Generation Corporation under subsection (4) exceed its liability under subsection 92 (1) of the Act, subsection (5) does not apply and the amount of the difference shall be credited to the first payment to be made by it under clause (3) (b), and to any subsequent payments under clause (3) (b), if necessary. O. Reg. 224/00, s. 5 (6).

(7) If the Generation Corporation acquires property after January 1 of 2000 or of a subsequent year, the total amount payable to the Financial Corporation for that year under subsection 92 (1) of the Act shall be paid in three equal instalments made on or before October 16, November 16 and December 16 of that year. O. Reg. 224/00, s. 5 (7).

(8) If a property referred to in subsection (7) is acquired after October 16 in a year, the amount payable to the Financial Corporation under subsection 92 (1) of the Act for that year shall be included in the first payment made under subsection (2) or (3), as the case may be, in the following year. O. Reg. 224/00, s. 5 (8).

(9) If subsection (7) or (8) applies, the monthly payment with respect to the property for the subsequent year shall be determined as if the property had been owned by the Generation Corporation for the entire year in which the property was acquired. O. Reg. 224/00, s. 5 (9).

(10) If the Generation Corporation disposes of a property after January 1 of 2000 or of a subsequent year, the payments made under clause (2) (a) or (3) (b) or (c), as the case may be, may be adjusted to eliminate any payment made in respect of the property commencing in the month following the disposition of the property. O. Reg. 224/00, s. 5 (10).

(11) If subsection (10) applies, the monthly payments for a subsequent year shall be determined as if the property had not been owned by the Generation Corporation for the entire year in which the property was disposed of. O. Reg. 224/00, s. 5 (11).

PAYMENTS BY THE SERVICES CORPORATION AND MUNICIPAL ELECTRICITY UTILITIES

6. (1) For each year beginning in 2000, the Services Corporation and each municipal electricity utility shall make two payments to the Financial Corporation with respect to its liability under subsection 92 (1) of the Act for each property it owns whose roll number is set out in Table 2, 3 or 4, as follows:

1. An interim payment shall be made on or before April 16 and,
 - i. it shall be equal to 50 per cent of the tax payable to the Financial Corporation with respect to that property for the immediately preceding year, or
 - ii. if the immediately preceding year was 1999, it shall be equal to 50 per cent of the amount that would have been payable to the Financial Corporation had subsection 92 (1) of the Act applied for all of 1999.

2. A final payment shall be made on or before October 16 and it shall be equal to the difference between the amount payable to the Financial Corporation for the year under subsection 92 (1) of the Act with respect to that property and the amount of the payment made under paragraph 1. O. Reg. 224/00, s. 6 (1).

(2) If the obligation to file a return for 1999 under subsection 4 (4) does not arise until after April 1, 2000, the requirement to make an interim payment under paragraph 1 of subsection (1) is waived and the amount payable to the Financial Corporation under paragraph 2 of subsection (1) is its liability for 2000 under subsection 92 (1) of the Act. O. Reg. 224/00, s. 6 (2).

(3) For 1999, the Services Corporation and each municipal electricity utility shall pay the total amount payable to the Financial Corporation with respect to its liability under subsection 92 (1) of the Act on or before the date required for making the final returns under subsection 4 (4) or (5), as the case may be. O. Reg. 224/00, s. 6 (3).

(4) If the Services Corporation or a municipal electricity utility acquires a property whose roll number is set out in Table 2, 3 or 4 and the acquisition is made after January 1 of 2000 or of a subsequent year, subsection (1) does not apply and the total amount payable to the Financial Corporation for that year under subsection 92 (1) of the Act with respect to the property shall be paid on or before October 16 in that year. O. Reg. 224/00, s. 6 (4).

(5) The payment specified in paragraph 1 of subsection (1) with respect to the property for the immediately subsequent tax year shall be based on 50 per cent of the amount that would have been payable to the Financial Corporation for the immediately preceding year had

subsection 92 (1) of the Act applied during the full year. O. Reg. 224/00, s. 6 (5).

(6) If a property referred to in subsection (4) is acquired after October 16 in a year, the amount payable to the Financial Corporation under subsection 92 (1) of the Act shall be included in the payment made under paragraph 1 of subsection (1) in the following year. O. Reg. 224/00, s. 6 (6).

7. Despite sections 5 and 6,

- (a) if the amount payable for a year by the Generation Corporation, the Services Corporation or a municipal electricity utility with respect to all of its properties whose roll numbers are set out in Tables 1, 2, 3 and 4, as determined under section 4 or 5, is less than \$50, no payment shall be made; and
- (b) if that amount is less than \$100, payment shall be made with the filing of the return under section 4. O. Reg. 224/00, s. 7.

INTEREST FINES AND PENALTIES

8. (1) Interest shall be payable with respect to an amount that is not paid when it is due and it shall be determined at the same rate and in the same manner as interest owing on overdue tax under the *Retail Sales Tax Act*. O. Reg. 224/00, s. 8 (1).

(2) A penalty shall be payable with respect to an amount that is not paid when it is due equal to 5 per cent of the amount due or \$6, whichever is greater. O. Reg. 224/00, s. 8 (2).

9. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 224/00, s. 9.

TABLE 1
ONTARIO POWER GENERATION GENERATING STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
040206000908900	9802	Cornwall C	49,107.21
064202083505800	9801	West Carleton Tp	25,983.22
071471401517400	9801	Merrickville-Woolford V	1,944.29
094000303034900	9801	Lanark Highlands Tp	1,612.75
112119002006100	9802	Greater Napanee T	585.24
120421108503700	9801	Quinte West C	2,960.04
120430108022000	9801	Quinte West C	1,901.77
120441402521800	9801	Quinte West C	2,526.58
143500008010600	9801	Campbellford-Seymour T	4,360.78
143503402013401	9801	Campbellford-Seymour T	3,309.18
143503403013200	9801	Campbellford-Seymour T	7,925.25
143503404010500	9801	Campbellford-Seymour T	6,493.49
143503406017800	9801	Campbellford-Seymour T	5,309.84
151405011009800	9801	Peterborough C	2,431.02
152400000300100	0000	Lakefield V	3,288.43
180102002206800	9804	Pickering T	734.40
181701002009700	9803	Clarington T	1,414.92
210507099800200	9802	Mississauga C	789.69
262702002315600	9802	Niagara-on-the-Lake T	19,664.45
262902000110802	9801	St. Catharines C	3,154.03
262902000111300	9801	St. Catharines C	57,004.99
272503000220600	9801	Niagara Falls C	4,181.19

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
272510000100100	9803	Niagara Falls C	62,932.52
283302000118900	9802	Nanticoke C	803.50
382200002020002	9802	Moore Tp	670.89
410826000423401	9801	Bruce Tp	944.90
410826000423403	9801	Bruce Tp	2,777.83
421800000608800	9801	Artemesia Tp	3,785.61
441802000100800	9801	Bracebridge T	3,093.31
441805000909200	9801	Bracebridge T	6,630.40
441805001001700	9802	Bracebridge T	4,104.25
445306001103500	9801	Muskoka Lakes Tp	8,344.10
446502002000200	9801	Georgian Bay Tp	11,664.51
446503002108701	0000	Georgian Bay Tp	9,753.20
470100101504600	9801	McNab-Braeside Tp	39,363.20
470200006500800	9802	Arnprior T	40,528.44
470600601073000	9801	Bagot-Blythfield-Brougham Tp	5,102.50
470600601073500	9801	Bagot-Blythfield-Brougham Tp	42,532.78
470600902002400	9801	Bagot-Blythfield-Brougham Tp	72,034.03
474600001034700	9802	Horton Tp	23,444.74
479200001001800	9802	Rolph, Buchanan, Wylie and McKay Tp	49,867.73
481900000161300	9802	Mattawan Tp	28,155.83
485218000100755	9801	West Nipissing T	22,397.69
495900000116800	9803	Himsworth South Tp	6,706.88
496400000405300	9801	Powassan T	2,846.14
497100000310200	9801	Nipissing Tp	2,899.27
520227000200100	9801	Sudbury Locality Education	1,960.17
530104000111600	9801	Nickel Centre T	2,954.48
530104000216001	9802	Nickel Centre T	6,583.03
545601000002400	9801	Matachewan Tp	2,070.01
549001000008800	0000	Timiskaming Locality Education	5,997.92
549001000011500	9801	Timiskaming Locality Education	63,653.66
549001000048800	9802	Timiskaming Locality Education	1,867.73
562701002009401	0000	Timmins C	5,843.44
562701009234800	9801	Timmins C	1,588.73
572400001205900	0000	Huron Shores Tp	33,338.68
573614000102000	0000	Central Algoma Locality Education	86,369.28
580404017330900	9801	Thunder Bay C	1,083.05
580824000105901	9801	Oliver and Paipoonge Tp	3,828.84
581001000111600	0000	Nipigon Red Rock Locality Education	8,050.04
585400000317901	9802	Terrace Bay Tp	7,809.59
590100000845400	9802	Atikokan Tp	663.89
604200000102400	9801	Ear Falls	7,506.01
609500000201400	0000	Red Lake Locality	28,101.38

O. Reg. 224/00, Table 1.

TABLE 2
MUNICIPAL ELECTRIC UTILITY GENERATING STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
126200001001803	9801	Bancroft T	1,402.52
143503406021200	9802	Campbellford-Seymour T	6,114.66
473900001000800	9802	Eganville V	1,233.21
474800008016200	9801	Renfrew T	410.79
474800008016500	9801	Renfrew T	1,584.92
493203000412500	9801	Parry Sound T	1,771.80

O. Reg. 224/00, Table 2.

TABLE 3
ONTARIO HYDRO SERVICES CORPORATION AND ONTARIO POWER GENERATION TRANSFORMER STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
10100100933200	9801	South Glengarry Tp	21,043.01
10100601626590	9801	South Glengarry Tp	3,691.76
10100602125000	9801	South Glengarry Tp	6,009.26
10100602146550	9801	South Glengarry Tp	3,369.18
10100602341000	9801	South Glengarry Tp	3,527.54
11101100023001	9801	North Glengarry Tp	1,756.27
11101101547000	9801	North Glengarry Tp	1,239.11
11101400071600	9801	North Glengarry Tp	5,821.08
11101400178000	9801	North Glengarry Tp	5,068.10
11101600921500	9801	North Glengarry Tp	4,302.76
20100000507050	9801	East Hawkesbury Tp	4,999.55
20804000246800	9801	Hawkesbury T	113.15
20806000201350	9801	Hawkesbury T	3,749.55
20900600500920	9801	Champlain Tp	2,096.77
20900700106300	9801	Champlain Tp	7,014.09
20900700201350	9802	Champlain Tp	843.69
20900700304801	9801	Champlain Tp	959.88
20900700307550	0000	Champlain Tp	3,150.17
21200101010650	9801	The Nation Tp	2,184.25
21201201000750	9801	The Nation Tp	359.07
21202601701100	9801	The Nation Tp	8,774.19
23102000602210	9801	Alfred and Plantagenet Tp	1,367.81
30200000138200	9801	Casselman V	4,353.62
31101040150501	9801	Cumberland Tp	19,694.95
31601600404701	9801	Clarence-Rockland C	2,282.24
31601602201390	9801	Clarence-Rockland C	5,967.74
31601602303500	9801	Clarence-Rockland C	2,816.86
31601602306900	9801	Clarence-Rockland C	7,864.35
40206000306705	9801	Cornwall C	251.24
40206000913200	9801	Cornwall C	406.87
40600100548900	9801	South Stormont Tp	8,003.31
40600101465300	9801	South Stormont Tp	1,321.51
40600101596000	9801	South Stormont Tp	395.04
40600601190500	9801	South Stormont Tp	358.42
41100900355000	9801	North Stormont Tp	5,093.84
41101600456200	9801	North Stormont Tp	1,917.56
50600100367800	9801	South Dundas Tp	6,462.37
50600600291000	9801	South Dundas Tp	365.92
50600600650800	9801	South Dundas Tp	1,472.95
51101100514000	9801	North Dundas Tp	4,500.26
51101600761500	9801	North Dundas Tp	2,817.03
60100001524001	9801	Osgoode Tp	17,833.33
60100005511001	9801	Osgoode Tp	10,884.65
60100006522101	9801	Osgoode Tp	21,637.34
60600007006200	9801	Gloucester C	12,548.88
60600008002100	9801	Gloucester C	610.00
60600010015001	9801	Gloucester C	10,444.11
61200061000101	9801	Nepean C	538.33
61200079000101	9801	Nepean C	527.73
61402060141000	9801	Ottawa C	2,094.18
61404180100200	9801	Ottawa C	2,834.36
61405280152705	9801	Ottawa C	5,159.94
61406300109200	9802	Ottawa C	1,153.76
61407370159200	9801	Ottawa C	901.08
61407400250201	9801	Ottawa C	893.57
61409510139801	9802	Ottawa C	552.99
61409540416505	9801	Ottawa C	721.98
61410560235200	9801	Ottawa C	3,275.86
61411650601600	9801	Ottawa C	690.26

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
62701081501705	9801	Goulbourn Tp	626.90
62701083013902	9801	Goulbourn Tp	29,572.04
63000081610100	9802	Kanata C	8,328.61
64202082001600	9801	West Carleton Tp	903.34
64203081513601	9801	West Carleton Tp	13,851.42
70100001510300	9801	Edwardsburgh Tp	7,872.95
70100004016801	0000	Edwardsburgh Tp	2,777.78
70600001510800	9801	Augusta Tp	5,020.68
70600003510403	0000	Augusta Tp	5,734.77
70600004011900	9801	Augusta Tp	5,050.45
71471401019801	9801	Merrickville-Woolford V	10,946.24
71471401517400	9801	Merrickville-Woolford V	206.47
71971602001400	0000	North Grenville Tp	9,830.27
71971604035401	9801	North Grenville Tp	9,331.35
80100001019700	9801	Elizabethtown Tp	8,990.90
80100001508201	9801	Elizabethtown Tp	6,344.09
80100003015501	0000	Elizabethtown Tp	3,673.84
80201003046200	9801	Brockville C	1,038.88
80201003046200	9802	Brockville C	1,038.88
80600001514201	9801	Front of Yonge Tp	4,226.63
80600002000102	0000	Front of Yonge Tp	2,777.78
81200003003300	9801	Front of Leeds and Lansdowne Tp	5,020.68
81900002415700	9801	Rear of Yonge and Escott Tp	4,226.63
82400002908513	0000	Kitley Tp	3,369.18
83182803803600	9801	Rideau Lakes Tp	275.53
83183604601203	0000	Rideau Lakes Tp	2,508.96
83183605105201	9801	Rideau Lakes Tp	926.33
83183904413800	9801	Rideau Lakes Tp	5,351.53
83183905405302	9801	Rideau Lakes Tp	784.26
91990801005501	9801	Drummond-North Elmsley Tp	2,240.14
91990801521001	9801	Drummond-North Elmsley Tp	6,290.16
91991901500401	9801	Drummond-North Elmsley Tp	3,225.81
91991902021110	9801	Drummond-North Elmsley Tp	4,425.14
91991903005506	9801	Drummond-North Elmsley Tp	3,225.81
92400002013701	9801	Beckwith Tp	7,518.61
92801001016500	9801	Carleton Place T	5,020.68
93192902035102	9801	Mississippi Mills T	750.26
93194602510501	9801	Mississippi Mills T	4,928.32
94000303030800	9801	Lanark Highlands Tp	3,167.91
94000303034900	9801	Lanark Highlands Tp	283.40
101105014014300	0000	Kingston C	3,630.60
101108012005365	0000	Kingston C	3,853.05
101108013000100	0000	Kingston C	3,429.24
101108017320200	0000	Kingston C	4,569.89
101108018003900	0000	Kingston C	3,853.05
101108018004000	0000	Kingston C	2,886.88
101108018004100	0000	Kingston C	2,615.52
101108018004201	0000	Kingston C	4,390.68
101108020009100	0000	Kingston C	5,017.92
101108024009703	0000	Kingston C	2,615.52
101109002025520	0000	Kingston C	3,100.36
101109003018200	0000	Kingston C	1,702.51
101109005004610	0000	Kingston C	3,100.36
101109005013200	0000	Kingston C	1,702.51
101109006014900	0000	Kingston C	1,702.51
101109009017215	0000	Kingston C	4,928.32
102904001001099	0000	South Frontenac Tp	3,673.84
102906004011500	0000	South Frontenac Tp	2,598.57
102908001000400	0000	South Frontenac Tp	458.32
102908001000401	0000	South Frontenac Tp	5,286.74
102908002000800	0000	South Frontenac Tp	3,351.25
103904001001800	0000	Central Frontenac Tp	1,541.22
103904001005500	0000	Central Frontenac Tp	3,942.65

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
103908003004200	0000	Central Frontenac Tp	1,243.82
104205001085000	0000	North Frontenac Tp	343.48
104206002006501	0000	North Frontenac Tp	1,344.09
110401003017600	0000	Loyalist Tp	2,670.25
110401008003000	0000	Loyalist Tp	1,871.55
110401009017300	0000	Loyalist Tp	2,544.80
110401011014800	0000	Loyalist Tp	1,790.18
110401011014801	0000	Loyalist Tp	2,544.80
110402001029700	0000	Loyalist Tp	2,670.25
112103002010200	0000	Greater Napanee T	3,853.05
112107003002800	9802	Greater Napanee T	714.49
112107003006120	0000	Greater Napanee T	2,964.25
112111001001710	0000	Greater Napanee T	3,763.44
112119002006200	0000	Greater Napanee T	7,526.88
112119002012200	0000	Greater Napanee T	2,831.54
112408008003100	0000	Stone Mills Tp	1,557.69
112408008005101	0000	Stone Mills Tp	1,332.60
112409002013805	0000	Stone Mills Tp	3,028.67
112411005007550	0000	Stone Mills Tp	1,604.23
113401003057100	0000	Addington Highlands Tp	988.08
113402001002500	0000	Addington Highlands Tp	964.84
113403001002401	0000	Addington Highlands Tp	1,631.77
120100004502000	9801	Tyendinaga Tp	5,062.03
120421108501900	9801	Quinte West C	7,444.17
120421108503900	9801	Quinte West C	8,105.87
120430104011902	9801	Quinte West C	7,233.63
120430106003400	9801	Quinte West C	1,191.07
120430107005200	9801	Quinte West C	5,286.74
120807022018600	9801	Belleville C	410.33
120810002514400	9801	Belleville C	5,293.63
120810005510850	9801	Belleville C	4,408.60
122021801000200	9801	Stirling-Rawdon TP	4,036.39
123013801528900	9801	Centre Hastings Tp	5,273.78
123132804001101	9801	Tweed V	11,083.54
124100002502025	9801	Marmora and Lake Tp	2,812.24
125400002009810	0000	Wollaston Tp	2,007.17
126200001033015	9801	Bancroft T	2,329.75
126206401500509	9801	Bancroft T	3,494.62
135022401502603	9801	Prince Edward County C	5,197.13
135032802003651	9801	Prince Edward County C	6,003.58
135032803014501	9801	Prince Edward County C	3,440.86
135032804010001	9801	Prince Edward County C	3,917.03
135032804514400	9801	Prince Edward County C	2,679.90
135032804524350	9801	Prince Edward County C	3,863.80
135051102003170	9801	Prince Edward County C	5,132.62
135051102503000	9801	Prince Edward County C	2,562.72
135070101509001	9801	Prince Edward County C	3,315.41
135080402011101	9801	Prince Edward County C	2,845.33
135091801523400	9801	Prince Edward County C	16,130.36
135091802512710	9801	Prince Edward County C	702.20
140800006001001	9801	Brighton T	5,277.06
140800006030600	9801	Brighton T	6,541.22
141100001019011	9801	Cramahe Tp	2,688.17
141100002006250	9801	Cramahe Tp	1,371.47
141202002037600	9801	Colborne V	5,947.21
141600002022750	9801	Haldimand Tp	5,017.92
141600002029505	9801	Haldimand Tp	4,928.32
141600008020401	9801	Haldimand Tp	3,136.20
141900001015600	9801	Hamilton Tp	7,991.53
141900003045101	9801	Hamilton Tp	7,991.53
141900004009250	9801	Hamilton Tp	702.50
142100018005600	9801	Cobourg T	7,580.65
142300004004200	9801	Hope Tp	17,579.90

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
142600002010590	9801	Alnwick Tp	3,423.48
142900001012000	9801	Percy Tp	2,683.28
142900004001400	9801	Percy Tp	2,673.84
142900004002501	9801	Percy Tp	789.86
142900006006250	9801	Percy Tp	1,444.44
143503406002300	9801	Campbellford-Seymour T	4,192.56
143503406013351	9801	Campbellford-Seymour T	5,093.80
150101000304400	9801	Asphodel-Norwood Tp	4,662.76
150601000516400	9801	Otonabee-South Monaghan Tp	11,609.21
150901002018300	9801	Cavan-Millbrook-North Monaghan Tp	4,387.77
150901003012800	9801	Cavan-Millbrook-North Monaghan Tp	6,451.61
150901005001201	9801	Cavan-Millbrook-North Monaghan Tp	4,480.29
151401001000210	9801	Peterborough C	2,659.14
151405011009800	9801	Peterborough C	1,309.15
151601000228801	9801	Smith-Ennismore Tp	9,955.65
151601010106701	9801	Smith-Ennismore Tp	6,927.70
151602000101700	9801	Smith-Ennismore Tp	532.80
151602000119401	9801	Smith-Ennismore Tp	7,284.95
151602000130400	9801	Smith-Ennismore Tp	4,197.67
151602000334303	9801	Smith-Ennismore Tp	4,211.47
151602020220000	0000	Smith-Ennismore Tp	7,371.33
152202000418110	9801	Douro-Dummer Tp	2,419.35
152400000300100	9801	Lakefield V	342.01
152400000317000	9801	Lakefield V	10,835.01
153101000219700	9801	Havelock-Belmont-Methuen Tp	5,197.13
153101000228900	9801	Havelock-Belmont-Methuen Tp	599.91
153101000932800	9801	Havelock-Belmont-Methuen Tp	4,881.72
153602000314200	9801	Burleigh-Anstruther-Chandos Tp	1,148.02
154201030206300	9801	Galway-Cavendish Tp	4,049.73
154201030223850	9801	Galway-Cavendish Tp	3,315.41
160100000812600	9801	Emily Tp	6,034.79
160600000213802	9802	Ops Tp	772.61
160800003026601	9801	Manvers Tp	5,017.92
161600002013510	0000	Eldon Tp	5,716.70
161600004005001	9801	Eldon Tp	1,003.58
162100001008901	0000	Fenelon Tp	3,942.65
162100002021404	0000	Fenelon Tp	3,942.65
162100003010202	0000	Fenelon Tp	5,107.53
162100004005601	0000	Fenelon Tp	4,749.10
162400000305300	9802	Fenelon Falls V	5,112.90
162600005008103	0000	Verulam Tp	5,286.74
163100003013001	9801	Somerville Tp	2,777.78
163100005002201	9801	Somerville Tp	2,240.14
180101001804100	9801	Pickering T	2,651.66
180101001804100	9802	Pickering T	2,651.66
180501000214901	9801	Ajax T	5,180.65
180501001022100	0000	Ajax T	1,516.96
181302002501350	9801	Oshawa C	1,680.38
181303002313520	9801	Oshawa C	8,326.01
181307000128000	9801	Oshawa C	8,316.49
181701001015500	9801	Clarington T	1,416.05
181701004013200	9801	Clarington T	1,864.35
181703001015901	9801	Clarington T	154.66
182001000429300	9801	Scugog Tp	94.80
182001000514450	9801	Scugog Tp	793.91
182001000717825	0000	Scugog Tp	994.44
182002003021000	9801	Scugog Tp	647.49
182003000129060	0000	Scugog Tp	315.05
182004001013100	0000	Scugog Tp	1,765.51
182004002023800	0000	Scugog Tp	1,998.76
182004005013605	0000	Scugog Tp	337.46
182901000221300	9801	Uxbridge Tp	38,341.22
182901000815905	9801	Uxbridge Tp	978.67

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
182903000612300	9801	Uxbridge Tp	615.95
182903000733505	9801	Uxbridge Tp	1,553.76
182905000202700	9801	Uxbridge Tp	1,026.57
182905001027700	9801	Uxbridge Tp	200.54
183901000318950	9801	Brock Tp	351.08
183901000508800	9801	Brock Tp	1,006.96
183904000332100	9801	Brock Tp	1,427.89
183904000440500	9801	Brock Tp	542.26
183905000702010	9801	Brock Tp	359.32
183905000722800	9801	Brock Tp	881.07
183905000800101	9801	Brock Tp	294.27
190104395001900	9801	Toronto C	12,534.15
190401199000400	9801	Toronto C	23,924.73
190402101000550	9801	Toronto C	1,006.28
190403110001500	9801	Toronto C	2,630.24
190403202000500	9801	Toronto C	100,154.41
190404104000300	9801	Toronto C	5,513.61
190405415000100	9802	Toronto C	2,652.15
190405415000100	9803	Toronto C	2,652.15
190406208000300	9801	Toronto C	9,280.79
190406411000500	9802	Toronto C	13,271.81
190406559000900	9801	Toronto C	369,802.87
190406559001400	9801	Toronto C	230,913.98
190406578003700	9802	Toronto C	2,501.29
190406847001400	9802	Toronto C	226,703.94
190407332000400	9801	Toronto C	37,384.68
190407401000850	9801	Toronto C	1,268.82
190408102000600	9803	Toronto C	380.70
190408110001500	9801	Toronto C	1,546.43
190408110001530	9801	Toronto C	482.33
190408219000350	9801	Toronto C	1,014.14
190409542000600	9801	Toronto C	882.43
190410128012900	9801	Toronto C	161,186.40
190410435101350	9801	Toronto C	567.10
190411458004250	9801	Toronto C	3,476.32
190604110100100	0000	Toronto C	787.23
190801399000100	9801	Toronto C	706.44
190805499000400	9801	Toronto C	1,079.81
190807399000100	9801	Toronto C	2,832.86
190811599000100	9801	Toronto C	947.99
190812199000100	9801	Toronto C	594.88
191403215001300	9801	Toronto C	528.49
191403218000100	9801	Toronto C	1,177.71
191901402000100	9801	Toronto C	1,201.99
191901425000130	9801	Toronto C	995.86
191901425004850	9801	Toronto C	150.82
191903898001700	9801	Toronto C	254.86
191904435000200	9801	Toronto C	106.37
191904438100500	9801	Toronto C	572.46
191905435000150	9801	Toronto C	3,035.62
192800001108400	0000	Vaughan C	58,392.11
192800032015500	9801	Vaughan C	9,382.52
192800032097000	9801	Vaughan C	2,044.63
192800036903500	9802	Vaughan C	1,069.55
193602013904001	0000	Markham T	50,708.78
193807003255000	9801	Richmond Hill T	24,636.36
194400009630100	9801	Whitchurch-Stouffville T	7,241.12
194400009868000	9802	Whitchurch-Stouffville T	12,083.79
194400010177400	9801	Whitchurch-Stouffville T	22,556.27
194400011134700	9801	Whitchurch-Stouffville T	18,150.36
194400014510000	9801	Whitchurch-Stouffville T	33,240.14
194801005015600	0000	Newmarket T	3,526.06
194802011166900	9801	Newmarket T	36,758.96

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
194900005400500	9801	King Tp	9,982.44
194900011781500	9801	King Tp	11,723.48
195400002638650	9801	East Gwillimbury T	13,909.68
195400004635000	9801	East Gwillimbury T	9,800.26
195400007979200	9801	East Gwillimbury T	7,600.00
195400022063400	9801	East Gwillimbury T	30,056.37
195400088834601	0000	East Gwillimbury T	10,806.45
197000003072800	9801	Georgina T	8,454.48
197000004127000	9801	Georgina T	2,555.38
197000004194600	9801	Georgina T	6,588.17
197000006009000	9801	Georgina T	6,660.39
197000009431300	9801	Georgina T	14,028.02
197000009630000	9801	Georgina T	6,160.57
197000012673000	9801	Georgina T	747.83
197000013412100	9801	Georgina T	9,086.74
197000014305100	9801	Georgina T	7,817.20
197000014345000	9801	Georgina T	9,066.31
210501099800101	9801	Mississauga C	2,152.54
210502099800230	9801	Mississauga C	563.05
210502099800600	9801	Mississauga C	11,828.08
210504099800101	9801	Mississauga C	16,688.62
210504099800102	9801	Mississauga C	16,643.08
210515099800300	9801	Mississauga C	8,564.50
210515099800400	9801	Mississauga C	14,144.48
211007099800100	9801	Brampton C	29,656.81
211008099800200	9801	Brampton C	9,759.42
211012099800200	9801	Brampton C	4,889.17
211014099800100	9801	Brampton C	614.70
211015099800100	9802	Brampton C	7,750.02
212401099800100	9801	Caledon T	20,985.55
212401099800300	9801	Caledon T	17,106.27
212401099800400	9801	Caledon T	101,609.32
212403099800100	9801	Caledon T	11,645.16
212403099800200	9801	Caledon T	15,408.60
212403099800300	9801	Caledon T	24,931.79
212403099800400	9801	Caledon T	11,645.16
212403099800500	9801	Caledon T	10,986.90
212403099800600	9801	Caledon T	16,953.29
212403099800700	9801	Caledon T	25,623.66
212412099800100	9801	Caledon T	21,321.57
212412099800200	9801	Caledon T	13,258.06
220400000108150	9801	East Luther Grand Valley Tp	6,648.75
220400000351900	9801	East Luther Grand Valley Tp	4,836.69
220400000354900	9801	East Luther Grand Valley Tp	2,069.89
220800000108100	9801	Amaranth Tp	383.85
221200000112805	9801	Mono Tp	1,748.47
221200000220950	9801	Mono Tp	12,634.41
221200000415575	9801	Mono Tp	8,154.12
221200000709305	9801	Mono Tp	13,172.04
221600000116200	9801	Mulmur Tp	15,997.31
221600000207700	9801	Mulmur Tp	16,784.95
221900000515475	9801	Melancthon Tp	4,659.50
221900000601510	9801	Melancthon Tp	20,817.74
222100000109500	9801	Shelburne T	22,847.31
230100000209750	9801	Puslinch Tp	16,989.25
230100000406930	9801	Puslinch Tp	21,774.19
230806000706700	9801	Guelph C	264.26
230806000944250	0000	Guelph C	92,741.94
230806000946400	9801	Guelph C	418.56
231100000217300	9801	Guelph Eramosa Tp	11,738.35
231100000514750	9801	Guelph Eramosa Tp	12,634.41
231100000610140	9801	Guelph Eramosa Tp	15,860.22
231100000813430	9801	Guelph Eramosa Tp Part	17,831.54

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
231100001000700	9801	Guelph Eramosa Tp Part	11,200.72
231100001200250	9801	Guelph Eramosa Tp Part	16,935.48
231600000107510	9801	Erin T	14,605.73
231600000717630	9801	Erin T	12,096.77
231600001100107	9801	Erin T	6,541.22
232600001700180	9801	Centre Wellington Tp Part	11,200.72
232600002103700	9801	Centre Wellington Tp Part	9,946.24
232600002303725	9801	Centre Wellington Tp Part	9,050.18
232600002403420	9802	Centre Wellington Tp Part	464.10
232600002403550	9801	Centre Wellington Tp Part	22,976.48
233200000206550	9802	Mapleton Tp part	9,887.10
233200001206600	9801	Mapleton Tp Part	6,003.58
233200001211010	9801	Mapleton Tp Part	6,989.25
234100000203500	9801	Minto Tn	2,260.57
234900001006315	9801	Mount Forest, Arthur, West Luther, Arthur Tp	8,064.52
234900001401525	9801	Mount Forest, Arthur, West Luther, Arthur Tp	7,078.85
240101099800401	9801	Oakville T	6,224.48
240102099800101	9801	Oakville T	23,376.14
240104099800201	9801	Oakville T	7,380.87
240202099800101	9801	Burlington C	1,043.00
240205099800201	9801	Burlington C	9,481.57
240901099800100	9801	Milton T	7,026.42
240903099800200	9801	Milton T	10,872.94
240903099800300	9801	Milton T	11,413.26
240907099800100	9801	Milton T	12,362.01
240909099800100	9801	Milton T	764.74
240909099800500	9801	Milton T	599.26
240909099800510	9801	Milton T	1,414.72
250910031007200	0000	Glanbrook Tp	21,158.68
250920012030000	9802	Glanbrook Tp	961.52
250920022044400	0000	Glanbrook Tp	12,134.90
250920033053100	0000	Glanbrook Tp	15,322.58
251410012010020	0000	Ancaster T	14,426.52
251410022031200	0000	Ancaster T	13,888.89
251410028014301	0000	Ancaster T	974.06
251410041040800	0000	Ancaster T	26,697.95
251410041064800	0000	Ancaster T	18,226.13
251410042049300	0000	Ancaster T	15,322.58
251801004507100	9801	Hamilton C	10,713.11
251802015454650	9801	Hamilton C	456.68
251803023402950	9802	Hamilton C	267.80
251803027203230	9801	Hamilton C	332.89
251804028701430	9802	Hamilton C	1,109.11
251804032308520	9801	Hamilton C	598.50
251805039103220	9802	Hamilton C	829.82
251805048100460	9802	Hamilton C	1,164.82
251807065200340	9802	Hamilton C	151.82
253010021062200	9801	Flamborough T	1,162.27
253010071002400	0000	Flamborough T	13,513.52
253020011002200	0000	Flamborough T	4,850.77
253020023063600	0000	Flamborough T	18,065.82
253020031004600	0000	Flamborough T	18,226.13
253020051043900	0000	Flamborough T	12,992.83
253030051060400	0000	Flamborough T	25,720.43
253030082007400	0000	Flamborough T	2,508.96
253030093083200	0000	Flamborough T	26,697.95
260202001006101	9801	West Lincoln Tp	13,971.33
260203001320900	9801	West Lincoln Tp	12,627.24
262203000842400	9801	Lincoln T	24,858.15
262204000419500	9801	Lincoln T	14,093.52
262204000510400	9801	Lincoln T	14,068.10
262204001798200	9801	Lincoln T	10,371.86
262702002019401	9801	Niagara-on-the-Lake T	7,191.77

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
262702002315600	9802	Niagara-on-the-Lake T	222.90
262901001120300	9801	St. Catharines C	796.41
262902000110802	9801	St. Catharines C	357.29
262902000111300	9801	St. Catharines C	2,737.56
262902003410301	9801	St. Catharines C	1,070.49
262903003220700	9802	St. Catharines C	933.94
262904003800100	9801	St. Catharines C	647.36
271102000718100	9801	Port Colborne C	713.63
271400000125700	9801	Wainfleet Tp	8,228.41
271400000808900	9801	Wainfleet Tp	8,228.41
271906000819700	9801	Welland C	2,549.76
272501001118400	9801	Niagara Falls C	11,924.98
272504000216000	9802	Niagara Falls C	20,822.15
272504000313000	9801	Niagara Falls C	1,363.78
272507000310100	9801	Niagara Falls C	123.31
272511000107900	9801	Niagara Falls C	844.29
272511000108700	9801	Niagara Falls C	1,583.39
273100001905300	9802	Thorold C	445.69
273100002605500	9802	Thorold C	1,634.51
273202001311800	9801	Pelham T	15,152.49
280203000216904	9801	Dunnville T	1,137.06
281502000516790	0000	Haldimand T	12,656.45
281503000204650	0000	Haldimand T	931.49
281503000405450	9801	Haldimand T	1,540.16
281504000426610	0000	Haldimand T	8,243.73
281505000104320	0000	Haldimand T	2,915.17
281505000107860	0000	Haldimand T	6,810.04
281505000503860	0000	Haldimand T	5,645.16
281508000256710	9801	Haldimand T	1,205.45
283302000149120	0000	Nanticoke C	2,052.07
283302000150115	9801	Nanticoke C	904.97
283302000501240	0000	Nanticoke C	155.02
283306001007210	0000	Nanticoke C	105.73
283306001035700	9801	Nanticoke C	1,214.97
283306002027960	0000	Nanticoke C	663.08
283306005064810	0000	Nanticoke C	7,815.68
283306007036000	9801	Nanticoke C	1,136.17
283307002009610	0000	Nanticoke C	7,815.68
284901002346050	9801	Delhi Tp	7,885.30
284902000840010	0000	Delhi Tp	2,418.74
284903002001720	0000	Delhi Tp	197.13
284903006002760	0000	Delhi Tp	519.71
284903006012210	0000	Delhi Tp	3,046.59
284905002034701	0000	Delhi Tp	7,898.08
284905002034715	0000	Delhi Tp	3,207.89
285401001024700	0000	Norfolk Tp	5,920.57
285401002019000	0000	Norfolk Tp	376.34
285402001039002	0000	Norfolk Tp	9,134.02
285405001022520	0000	Norfolk Tp	250.90
285405002018210	0000	Norfolk Tp	826.84
292000100043200	9803	Brant on the Grand C	480.39
292000401050450	9801	Brant on the Grand C	537.63
292000404004700	9801	Brant on the Grand C	177.44
292001103029300	9801	Brant on the Grand C	771.23
292001104016410	9801	Brant on the Grand C	995.34
292001602041600	9801	Brant on the Grand C	891.94
300607006706500	9801	Cambridge C	3,869.31
300611000803366	9801	Cambridge C	7,344.30
300611002509600	9801	Cambridge C	27,313.80
301206001203201	9801	Kitchener C	1,053.77
302902000411050	9801	Woolwich Tp	1,024.24
311028000403110	9801	Perth East Tp	3,762.77
311032000115200	9801	Perth East Tp	2,111.56

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
311032000411900	9801	Perth East Tp	4,745.63
311102010004005	9801	Stratford C	194.39
311600004003700	9801	St. Marys ST	321.67
312014000405410	9801	Perth South Tp	2,100.81
313024000201520	9801	West Perth Tp	1,860.22
313024001501610	9801	West Perth Tp	2,480.17
314036000801910	9801	North Perth T	3,907.26
314041000115600	9801	North Perth T	2,704.97
314041000502300	9801	North Perth T	1,127.32
320201002004500	9801	Norwich Tp	6,386.02
320203001021301	9801	Norwich Tp	3,584.23
320203001022901	9801	Norwich Tp	7,240.50
320204004009000	9801	Norwich Tp	2,589.61
320204005001100	9801	Norwich Tp	2,831.54
320401001065300	9801	Tillsonburg T	1,855.67
321101005004400	0000	South-West Oxford Tp	3,673.84
321101005012101	0000	South-West Oxford Tp	684.49
322701001010000	9801	Zorra Tp	1,469.53
322701004002701	9802	Zorra Tp	29,911.29
322701004013400	9801	Zorra Tp	4,059.81
322701005006100	9801	Zorra Tp	3,584.23
322701005007100	9801	Zorra Tp	2,849.46
322701102010801	9801	Zorra Tp	2,706.09
322701106004301	9801	Zorra Tp	983.75
322701201022000	9801	Zorra Tp	1,173.12
322701302008201	9801	Zorra Tp	3,673.84
323801001012900	9801	East Zorra-Tavistock Tp	2,777.78
323801006012900	9801	East Zorra-Tavistock Tp	4,108.12
324206006015000	9801	Woodstock C	434.63
324502001003600	9801	Blandford-Blenheim Tp	2,060.93
324502004011701	9801	Blandford-Blenheim Tp	3,405.02
324502006001600	9801	Blandford-Blenheim Tp	7,706.09
324502008024900	9801	Blandford-Blenheim Tp	6,369.89
340100000901300	9801	Bayham, Port Burwell, Vienna Tp	9,018.37
340800007001200	0000	Malahide, South Dorchester, Springfield Tp	10,890.46
340800007001400	0000	Malahide, South Dorchester, Springfield Tp	783.38
340801402018605	9801	Malahide, South Dorchester, Springfield Tp	2,178.76
340801403000700	9801	Malahide, South Dorchester, Springfield Tp	9,457.44
341800000615902	9801	Central Elgin Tp	5,645.16
341800001101800	9801	Central Elgin Tp	1,974.09
341800001102100	9801	Central Elgin Tp	8,738.92
341800001102200	9801	Central Elgin Tp	246.27
341801600108701	9801	Central Elgin Tp	6,511.76
342102021008501	9801	St. Thomas C	67,473.12
342400001002301	0000	Southwold Tp	2,329.75
342903200100111	0000	Dutton-Dunwich Tp	5,465.95
343400003001701	9801	West Elgin Tp	7,078.85
343400007001201	9801	West Elgin Tp	4,838.71
343400008008100	9801	West Elgin Tp	2,240.14
365008000416300	9801	Chatham-Kent C	3,440.86
365011000208700	9801	Chatham-Kent C	627.24
365011000503810	9801	Chatham-Kent C	340.68
365011000631800	9801	Chatham-Kent C	878.14
365014000228500	9801	Chatham-Kent C	2,240.14
365014000247700	9801	Chatham-Kent C	1,003.58
365014000376001	9801	Chatham-Kent C	2,544.80
365014000866101	9801	Chatham-Kent C	4,569.89
365016000206100	9801	Chatham-Kent C	2,686.16
365021000439010	9801	Chatham-Kent C	2,096.77
365021000496400	9801	Chatham-Kent C	6,720.61
365021000496500	9801	Chatham-Kent C	1,451.61
365028000121801	9801	Chatham-Kent C	770.79
365031000100201	9801	Chatham-Kent C	2,347.67

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
365032000100601	9801	Chatham-Kent C	1,433.69
365039000129100	9801	Chatham-Kent C	3,440.86
365039000205400	9801	Chatham-Kent C	1,362.01
365041000649200	9801	Chatham-Kent C	532.50
365041000821205	9801	Chatham-Kent C	9,946.24
365042000705700	9802	Chatham-Kent C	458.23
365042000705700	9803	Chatham-Kent C	458.23
365042000713464	9802	Chatham-Kent C	2,325.27
365042002221800	9801	Chatham-Kent C	19,672.22
365048000311500	9801	Chatham-Kent C	1,977.78
365048000704500	9801	Chatham-Kent C	1,344.09
370101100017400	9801	Pelee Tp	6,362.01
370637000007300	9801	Leamington T	5,824.37
370640000000300	9801	Leamington T	8,781.36
370660000000400	9801	Leamington T	3,548.39
370663000001401	9801	Leamington T	806.45
370665000003810	9801	Leamington T	1,433.69
370683000001000	9801	Leamington T	6,774.19
371135000005500	9802	Kingsville T	961.59
371139000000900	9801	Kingsville T	286.74
371164000000100	9801	Kingsville T	13,216.21
372901000002900	9801	Amherstburg T	23,311.11
372941000003700	9801	Amherstburg T	6,003.58
372943000002400	9801	Amherstburg T	6,182.80
372951000003900	9801	Amherstburg T	24,595.70
373414000004000	9801	LaSalle T	7,437.28
373416000007600	9801	LaSalle T	6,541.22
373417000007800	9801	LaSalle T	6,541.22
373422000023100	9801	LaSalle T	10,842.29
373904024010700	9802	Windsor C	1,041.04
373907022000100	9801	Windsor C	593.85
373907030507500	9802	Windsor C	1,588.53
373908081001800	9801	Windsor C	3,298.20
373908084032700	9802	Windsor C	622.68
374445000001850	9801	Sandwich South-Tecumseh-St. Clair Beach T	19,444.44
374448000001200	9801	Sandwich South-Tecumseh-St. Clair Beach T	3,673.84
374455000018300	9801	Sandwich South-Tecumseh-St. Clair Beach T	6,630.82
374457000004800	9801	Sandwich South-Tecumseh-St. Clair Beach T	4,749.10
374459000000505	9802	Sandwich South-Tecumseh-St. Clair Beach T	1,336.93
375172000000300	9802	Lakeshore-Rochester-Tilbury North-Tilbury West T	1,001.06
375193000000200	9801	Lakeshore-Rochester-Tilbury North-Tilbury West T	3,584.23
375462000019300	9801	Colchester South Tp	143.37
375467000002100	9801	Colchester South Tp	107.53
375472000003100	9801	Colchester South Tp	6,182.80
380100001008901	9801	Sombra Tp	6,362.01
380100004018500	9801	Sombra Tp	7,667.74
380600602000901	9801	Dawn-Euphemia Tp	1,469.53
381200005003302	9802	Brooke Tp	1,648.75
381400000219600	9801	Alvinston V	1,935.48
381600005007500	9801	Enniskillen Tp	4,354.84
381600013012501	9801	Enniskillen Tp	4,292.11
381600016002102	9801	Enniskillen Tp	1,424.18
381900004016500	9801	Petrolia T	722.04
382200001012701	9801	Moore Tp	5,274.43
382200002007301	9801	Moore Tp	12,813.62
382200002008101	9802	Moore Tp	7,795.70
382200002008201	9801	Moore Tp	15,681.00
382200002016501	9801	Moore Tp	107.53
382200002019500	9801	Moore Tp	19,265.23
382200006009701	9801	Moore Tp	16,039.43
382200007000105	9801	Moore Tp	6,093.19
382200009015300	9801	Moore Tp	2,544.80
382940004932100	9801	Sarnia C	770.19

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
382940005001100	9801	Sarnia C	1,085.32
382940005023100	9801	Sarnia C	853.25
382940005127900	9801	Sarnia C	7,240.14
382940006463001	9801	Sarnia C	7,130.30
382940006463002	9801	Sarnia C	2,550.19
383100003017100	9801	Point Edward V	910.10
383400001052201	9801	Plympton Tp	10,792.63
383400003035201	9801	Plympton Tp	5,312.01
383600000100150	9801	Wyoming V	2,325.96
383600000122602	9801	Wyoming V	12,779.21
383800001017900	9801	Forest T	5,893.37
384104100105500	9801	Warwick Tp	3,098.75
384104100304901	9801	Warwick Tp	4,806.63
384104100411901	9801	Warwick Tp	6,514.16
384600003012600	9801	Bosanquet T	1,523.30
384600005001201	9801	Bosanquet T	9,958.60
390100003006501	9801	Mosa Tp	5,107.53
390600006001800	0000	Ekfrid Tp	2,974.91
390800002023921	9801	Glencoe V	6,810.04
391100004005402	0000	Metcalfe Tp	6,272.40
391400003113700	9801	Caradoc Tp	21,497.77
391400004012700	0000	Caradoc Tp	9,408.60
391400004013100	9802	Caradoc Tp	531.03
391600012026400	9802	Strathroy T	6,043.32
392600001008300	9801	North Dorchester Tp	63,331.32
392600005031701	9801	North Dorchester Tp	7,437.28
392600008005001	9801	North Dorchester Tp	9,408.60
393100004003700	0000	West Nissouri Tp	2,365.59
393601010001100	9801	London C	264.32
393604050011500	9801	London C	2,991.70
393605022102800	9801	London C	679.22
393605066006300	9801	London C	15,085.35
393605066035900	9802	London C	805.99
393608004008601	9801	London C	5,645.16
393608006013000	9801	London C	5,197.13
393609044032500	9801	London C	69,265.23
393900002031401	9801	Middlesex Centre Tp	11,630.82
393900004014001	9801	Middlesex Centre Tp	12,634.41
393901901015101	9801	Middlesex Centre Tp	8,870.97
393901902112700	9801	Middlesex Centre Tp	9,587.81
393903401017000	9801	Middlesex Centre Tp	14,605.73
393903402018300	9801	Middlesex Centre Tp	14,695.34
393903405014300	9801	Middlesex Centre Tp	18,420.84
394400000112601	0000	Ailsa Craig V	13,921.26
394600004003500	9801	Adelaide Tp	4,390.68
394900003009801	9801	West Williams Tp	5,271.86
395800001021600	0000	Lucan Biddulph Tp	3,694.62
395800004001701	0000	Lucan Biddulph Tp	9,480.29
395805900113300	9801	Lucan Biddulph Tp	8,297.49
400100020006500	9801	Usborne Tp	3,380.71
400400010000300	9801	Stephen Tp	1,298.61
400400190002500	9801	Stephen Tp	2,369.62
400400260001100	9801	Stephen Tp	2,704.64
400400270005101	9801	Stephen Tp	3,584.01
400400290003000	9801	Stephen Tp	2,255.04
400400380002810	9801	Stephen Tp	3,584.01
400900140001101	9801	Hay Tp	3,584.01
401600010001000	9801	Tuckersmith Tp	1,055.80
401600010001200	9801	Tuckersmith Tp	651.71
401600310021100	9801	Tuckersmith Tp	4,636.76
402604045000200	9801	Clinton T	2,222.78
402801018001000	9801	Goderich T	2,574.31
403100070000300	9801	Colborne Tp	3,607.86

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
404200110000401	9801	Grey Tp	3,920.36
404600190004300	9801	Howick Tp	2,029.91
404900060000901	9801	Turnberry Tp	1,117.10
404900230000200	9801	Turnberry Tp	4,872.65
405400100005600	9801	Morris Tp	1,740.59
406100010003801	9801	West Wawanosh Tp	4,811.16
406100130000601	9801	West Wawanosh Tp	6,289.65
410254000328005	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	12,061.16
410254000429400	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	5,458.33
410254000500520	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	2,347.67
410254001007600	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	3,290.99
410256000110800	9801	Albemarle-Amabel-Hepworth-Wiarton Tp	1,745.30
410341000123401	9801	Arran-Elderslie Tp	1,745.30
410349000405601	9801	Arran-Elderslie Tp	780.84
410431000107125	9801	Brant-Greenock-Walkerton Tp	5,008.96
410431000111400	9801	Brant-Greenock-Walkerton Tp	2,562.72
410434000104500	9801	Brant-Greenock-Walkerton Tp	1,272.40
410434000205600	9801	Brant-Greenock-Walkerton Tp	4,236.22
410436000221900	9801	Brant-Greenock-Walkerton Tp	1,745.30
410501000300400	9801	Mildmay-Carrick-Teeswater-Culross Tp	3,643.82
410716000120600	9801	Huron-Kinloss Tp	2,484.54
410716000204801	9801	Huron-Kinloss Tp	2,419.35
410716000304301	9801	Huron-Kinloss Tp	2,562.72
410821000215301	9801	Kincardine-Bruce-Tiverton Tp	2,535.84
410822000709100	9801	Kincardine-Bruce-Tiverton Tp	716.85
410826000100701	9801	Kincardine-Bruce-Tiverton Tp	1,334.01
410826000220001	9801	Kincardine-Bruce-Tiverton Tp	866.82
410962000706500	9801	Eastnor, Lindsay, St. Edmunds & the Village of Lion Head Tp	2,787.19
410968000605501	9801	Eastnor, Lindsay, St. Edmunds & the Village of Lion Head Tp	2,786.96
411046000218100	9801	Port Elgin-Saugeen-Southampton T	716.85
420432000316001	9801	Sullivan Tp	4,047.04
420434000116300	9801	Chatsworth V	299.43
420436000315005	9801	Holland Tp	2,887.77
420436000510210	9801	Holland Tp	5,654.12
420501000216400	9801	Normanby Tp	2,585.57
420528000210301	9801	Bentinck Tp	3,190.19
420528000520000	9802	Bentinck Tp	274.33
420706000302801	9801	Egremont Tp	3,442.20
420706000302802	9801	Egremont Tp	2,482.08
420706000502600	9801	Egremont Tp	1,745.30
421800000106202	9801	Artemesia Tp	2,482.08
421800000412320	9801	Artemesia Tp	2,484.54
421800000608800	9801	Artemesia Tp	250.46
421800000700500	9801	Artemesia Tp	9,389.78
423900000303500	9801	Euphrasia Tp	1,745.30
423900000304900	9801	Euphrasia Tp	920.40
423900004106001	9801	Euphrasia Tp	2,534.95
424200000206890	9801	Blue Mountain T	2,482.08
424200000212700	9801	Blue Mountain T	4,097.45
424200000334701	9801	Blue Mountain T	2,562.72
424200000514001	9801	Blue Mountain T	877.99
424200001105900	9801	Blue Mountain T	2,282.93
424800000312001	9801	St. Vincent Tp	2,562.72
425100000600601	9801	Sydenham Tp	1,745.30
425100000618102	9801	Sydenham Tp	3,190.19
425400000204420	9801	Derby Tp	11,002.69
425400000207000	9801	Derby Tp	716.85
425400000311700	9801	Derby Tp	1,745.30
425400000312400	9801	Derby Tp	716.85
425800001213500	9801	Sarawak Tp	3,543.01
425903002500100	9801	Owen Sound C	2,060.64

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
426200000210301	9801	Keppel Tp	2,482.08
426200000424301	9801	Keppel Tp	5,519.71
430102000111602	9801	Adjala-Tossorontio Tp	3,555.91
431202000511000	9801	Bradford West Gwillimbury T	8,910.16
431203000401101	9801	Bradford West Gwillimbury T	9,783.15
431601001708300	9801	Innisfil T	14,231.72
431601003807010	9801	Innisfil T	24,698.21
431602006116230	9801	Innisfil T	13,488.89
431603007416900	9801	Innisfil T	10,940.50
432101000716603	9801	Essa Tp	1,059.24
432101000716701	9801	Essa Tp	27,536.74
432101000719010	9801	Essa Tp	7,022.20
432101000806020	9801	Essa Tp	10,636.92
432101001039500	9801	Essa Tp	1,300.84
432404000122800	9801	New Tecumseth T	3,785.76
432404000304801	9801	New Tecumseth T	24,481.18
432404000519300	9801	New Tecumseth T	3,070.25
432406000248100	9801	New Tecumseth T	2,599.72
432901000103410	9801	Clearview Tp	6,418.10
432901000117100	9801	Clearview Tp	746.42
432901000572400	9801	Clearview Tp	705.63
432901000819201	9801	Clearview Tp	3,993.19
432901001010601	9801	Clearview Tp	3,749.82
432902000233700	9801	Clearview Tp	192.52
432902000315600	9801	Clearview Tp	757.22
432904000216440	9801	Clearview Tp	3,778.85
432904000223002	9801	Clearview Tp	3,917.38
432904000318501	9801	Clearview Tp	4,076.16
434101000318601	9801	Springwater Tp	2,767.14
434101000329200	9801	Springwater Tp	1,608.09
434101000617601	9801	Springwater Tp	2,497.98
434101000802101	9802	Springwater Tp	537.72
434101000802102	9801	Springwater Tp	1,678.79
434101000802103	9801	Springwater Tp	7,146.42
434103000304300	9801	Springwater Tp	3,853.05
434103000307500	9801	Springwater Tp	7,280.29
434104000117600	9801	Springwater Tp	1,379.93
434203200300200	9802	Barrie C	1,150.63
434601000220800	9801	Oro-Medonte Tp	1,248.75
434601000229950	9801	Oro-Medonte Tp	4,633.69
434601000510510	9801	Oro-Medonte Tp	6,580.11
434601000617300	9801	Oro-Medonte Tp	3,749.82
434601000905001	9801	Oro-Medonte Tp	3,697.49
434601001043300	9801	Oro-Medonte Tp	4,370.07
434602000101401	9801	Oro-Medonte Tp	3,232.97
434602000303901	9801	Oro-Medonte Tp	4,323.48
434603001028800	9801	Oro-Medonte Tp	2,179.10
434801000754450	9801	Ramara Tp	3,764.70
434801000803201	9801	Ramara Tp	3,749.82
434801000840100	9801	Ramara Tp	1,379.93
434801000947020	9801	Ramara Tp	6,491.22
434802000308409	9801	Ramara Tp	1,921.86
435101000512201	9801	Severn Tp	2,159.60
435101000602703	9801	Severn Tp	9,903.23
435101000715401	9801	Severn Tp	6,189.96
435101000858700	9801	Severn Tp	14,748.57
435102000606401	9801	Severn Tp	4,534.05
435201010606100	9801	Orillia C	584.48
435304000407800	9801	Tay Tp	4,422.25
435304000503701	9801	Tay Tp	4,359.86
435304000555500	9801	Tay Tp	1,467.75
435304000600900	9801	Tay Tp	766.68
435304000953210	9801	Tay Tp	3,046.59

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
436402000162500	9801	Wasaga Beach T	1,594.98
436800000146701	9801	Tiny Tp	853.44
436800000203500	9801	Tiny Tp	1,613.02
436800000401701	9801	Tiny Tp	6,304.66
436800000840900	9801	Tiny Tp	980.34
436800001203001	9801	Tiny Tp	3,842.11
436800001523203	9801	Tiny Tp	3,734.59
436800001600210	9801	Tiny Tp	6,304.66
437201000113800	9801	Penetanguishene T	488.23
437202000116801	9801	Penetanguishene T	12,519.71
437403000126507	9801	Midland T	10,416.85
442701001106400	9801	Lake of Bays Tp	107.53
444204001209400	9801	Huntsville T	344.11
446503002604400	9801	Georgian Bay Tp	179.21
461603000046000	9801	Anson, Hindon and Minden Tp	1,267.19
461603100019200	9801	Anson, Hindon and Minden Tp	308.95
462100300003600	9801	Stanhope Tp	1,943.55
462401100051300	9801	Dysart et al Tp	1,971.33
462401200025200	9801	Dysart et al Tp	10,931.12
462404000038700	9801	Dysart et al Tp	3,315.41
470100102001050	9801	McNab-Braeside Tp	3,512.54
470100102507300	9801	McNab-Braeside Tp	1,098.39
472400001027101	9801	Radcliffe Tp	1,792.11
472600001038110	9801	Sherwood, Jones and Burns Tp	2,240.14
472600001047600	9801	Sherwood, Jones and Burns Tp	3,154.12
472800001001600	9801	Barry's Bay V	2,011.79
473400001036750	9801	Killaloe V	1,676.49
474204202505525	9801	Admaston Tp	2,037.81
474205401005200	9801	Bromley Tp	585.64
474600001500510	9801	Horton Tp	832.47
475800001013510	9801	Westmeath Tp	1,881.72
476606204001310	9801	Stafford and Pembroke Tp	3,752.24
476607405527100	9801	Alice and Fraser Tp	1,254.17
476607406506801	9801	Alice and Fraser Tp	3,225.81
476906902525050	9801	North Algona Wilberforce Tp	2,688.17
476906903000500	9801	North Algona Wilberforce Tp	1,641.81
477907901000350	0000	Petawawa T	1,526.19
479600005015300	9801	Deep River T	2,358.65
480105000118502	9801	Airy Tp	1,040.47
481900000161300	9802	Mattawan Tp	282.62
484405006511400	9801	North Bay C	798.36
484405008012200	9801	North Bay C	2,119.74
486901000307900	9801	Temagami T	309.78
490303000802102	9801	Seguin Tp	2,276.22
496400000405300	9801	Powassan T	855.89
496600000300619	9801	Himsworth North Tp	1,755.29
497100000310200	9801	Nipissing Tp	819.79
520219000014001	9801	Sudbury Locality Education	1,075.27
520227000200100	9801	Sudbury Locality Education	557.18
522600000102700	9801	Espanola T	715.08
530104000111600	9801	Nickel Centre T	482.21
530104000216001	9802	Nickel Centre T	1,038.06
530702001318000	9801	Sudbury C	673.02
530704001305301	9801	Sudbury C	1,234.57
532800001201801	9801	Valley East T	6,770.21
541100000710400	0000	Haileybury T	7,775.54
541100001204301	0000	Haileybury T	14,163.31
541600000107000	0000	Dymond Tp	628.26
541800000102300	0000	New Liskeard T	14,369.89
541800000605000	0000	New Liskeard T	742.61
541800000800500	0000	New Liskeard T	4,573.04
543600000209500	0000	Armstrong Tp	3,392.83
544200000129600	0000	James Tp	6,713.44

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
545200000308901	0000	Englehart T	12,421.71
545603001000401	0000	Matachewan Tp	2,167.11
545800000130201	0000	McGarry Tp	373.48
545800000132000	0000	McGarry Tp	953.58
546200000457909	0000	Larder Lake Tp	2,175.07
546800000164601	0000	Kirkland Lake T	3,912.97
5468000001615000	0000	Kirkland Lake T	3,284.65
5468000001917600	0000	Kirkland Lake T	468.85
562701002009401	0000	Timmins C	243.28
562701009234800	9801	Timmins C	291.81
562703003007000	0000	Timmins C	662.50
562703008007700	0000	Timmins C	4,905.91
562704007032301	0000	Timmins C	6,697.67
562705001316000	0000	Timmins C	1,207.79
562705001900101	0000	Timmins C	851.11
562705001900800	0000	Timmins C	712.73
562705002815000	0000	Timmins C	360.26
562705005702500	0000	Timmins C	337.81
562705005802000	0000	Timmins C	4,224.46
563104001119601	0000	Iroquois Falls T	648.79
564018000014700	9801	Cochrane Iroquois Fall BR Math Locality	644.78
566600002005400	0000	Kapuskasing T	475.78
567601000532100	0000	Hearst T	798.41
574002000215000	9801	The North Shore Tp	713.95
574100001509900	9801	Elliot Lake C	655.68
580401009701200	9801	Thunder Bay C	1,416.25
580402010150400	9801	Thunder Bay C	2,132.31
580404018108300	9801	Thunder Bay C	1,005.39
580808000215200	9801	Oliver and Paipoonge Tp	240.06
580824000105901	9801	Oliver and Paipoonge Tp	344.29
580824000305510	9801	Oliver and Paipoonge Tp	7,198.70
582801000215600	9801	Shuniah Tp	894.65
585100000300300	9801	Schreiber Tp	1,962.37
585900000420800	9801	Marathon T	1,101.28
585900000421500	9801	Marathon T	1,105.03
586600000436000	9801	Manitouwadge Tp	2,155.23
587474000705200	9801	Geraldton T	3,821.66
587474000800700	9801	Geraldton T	7,858.87
590100000726100	9801	Atikokan Tp	2,939.07
590100000845850	9801	Atikokan Tp	1,075.27
590100000857400	9801	Atikokan Tp	19,668.46
590205000107300	0000	Fort Frances Rainy River Locality Education	3,494.62
591201000715300	9801	Fort Frances T	434.95
591900000053715	9801	Emo Tp	1,612.90
592401000005900	9801	Chapple Tp	1,728.06
601400000104902	9801	Jaffray Melick T	630.33
601400000400500	9801	Jaffray Melick T	627.38
602626000217402	9801	Dryden T	4,838.71
604141000113100	9801	Red Lake Tp	1,881.72
604141000201300	9801	Red Lake Tp	647.11
604195001011600	0000	Red Lake Tp	358.42
604200000201725	9801	Ear Falls Tp	270.74
604200000202100	9801	Ear Falls Tp	113.79
604900000102500	9801	Pickle Lake Tp	528.52
604900000109000	9801	Pickle Lake Tp	159.91
609652000303101	9801	Dryden Locality Education	640.87
609658000205750	9801	Dryden Locality Education	2,508.96

TABLE 4
MUNICIPAL ELECTRICITY UTILITY TRANSFORMER STATIONS

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
10100600615300	9801	South Glengarry Tp	1,254.48
11101100447500	9801	North Glengarry Twp	4,032.26
11101600289000	9801	North Glengarry Twp	1,487.46
11101800071000	9801	North Glengarry Tp	1,767.31
11101800076520	9801	North Glengarry Twp	1,234.42
11101800076610	9801	North Glengarry Twp	2,455.20
20806000201349	9801	Town of Hawkesbury	1,899.64
20903000103925	9801	Champlain Twp	2,222.22
30200000113682	9801	Casselman Village	6,346.42
30600003111800	9801	Russell Tp	4,816.49
30600003230702	9801	Russell Tp	5,341.04
40201000746910	9801	Cornwall C	680.21
40206000303400	9801	Cornwall C	1,284.45
50600200010000	9801	South Dundas Twp	5,609.32
50600200730000	9801	South Dundas Twp	388.29
50600200753550	9801	South Dundas Twp	2,038.53
50600800090400	9801	South Dundas Twp	2,808.22
51101800007200	9801	North Dundas Tp	16,475.91
51101900366500	9801	North Dundas Twp	4,301.08
61403130174100	9802	Ottawa C	818.08
61404180100600	9801	Ottawa C	1,925.40
61404180100600	9802	Ottawa C	1,925.40
61404210135500	9801	Ottawa C	7,665.05
61405280152700	9801	Ottawa C	1,440.70
61405280152700	9802	Ottawa C	1,440.70
61406330102000	9801	Ottawa C	4,762.66
61407400250200	9802	Ottawa C	1,381.32
61407400250200	9803	Ottawa C	1,381.32
61410610202400	9801	Ottawa C	736.52
61411650503400	9801	Ottawa C	166.21
61411650503400	9802	Ottawa C	166.21
70200000543302	9801	Cardinal V	2,956.99
70804004000100	9801	Prescott ST	9,525.45
70804004006501	9801	Prescott ST	2,952.51
71971901019700	9801	North Grenville Tp	4,802.87
71971901501600	9801	North Grenville Tp	1,247.34
71971901520702	9801	North Grenville Tp	6,899.64
80203006011000	9801	Brockville C	7,974.91
80203006027900	9801	Brockville C	7,616.49
80203007020000	9801	Brockville C	4,569.89
80203007022700	9801	Brockville C	2,956.99
80203007501301	9801	Brockville C	4,121.86
90401001574500	9801	Smiths Falls ST	3,010.75
92101001518700	9801	Perth T	9,480.29
92101003509601	9801	Perth T	480.32
92103006005200	9801	Perth T	517.44
92803006526700	9801	Carleton Place T	20,842.29
93103004015500	9801	Mississippi Mills T	8,194.44
94000101018801	9801	Lanark Highlands Tp	1,164.87
101103010001900	9802	Kingston C	260.96
120201002011400	9801	Deseronto T	21,438.17
120401001058400	9801	Quinte West C	6,003.58
120401002546202	9801	Quinte West C	6,863.80
120401002560050	9801	Quinte West C	2,204.30
120401003066000	9801	Quinte West C	8,315.41
120402003522100	9801	Quinte West C	497.35
120403004518400	9801	Quinte West C	6,003.58
120403005021201	9801	Quinte West C	1,624.42
120403005524801	9801	Quinte West C	591.18

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
120403006029999	9801	Quinte West C	2,813.62
120801002502000	9801	Belleville C	665.45
120803010007700	9801	Belleville C	7,347.67
120803010007800	9801	Belleville C	346.26
120804011011610	9801	Belleville C	692.50
120804013518200	9801	Belleville C	1,452.49
120806017016400	9801	Belleville C	4,700.13
120807020005300	9801	Belleville C	1,388.58
120807020500150	9801	Belleville C	1,303.53
120807021536800	9801	Belleville C	48,330.47
122021802010650	9801	Stirling-Rawdon TP	7,491.04
123013801009450	9801	Centre Hastings Tp	3,730.65
124200001003150	0000	Marmora V	985.66
135001001017600	9801	Prince Edward County C	13,620.07
135002002004300	9801	Prince Edward County C	598.12
135003003519600	9801	Prince Edward County C	6,884.49
135011201505600	9801	Prince Edward County C	1,456.45
135022401012894	9801	Prince Edward County C	4,659.50
140800002005614	9801	Brighton T	5,949.82
140800006028520	9801	Brighton T	4,442.65
140800006029301	9801	Brighton T	8,682.08
141203003025700	9801	Colborne V	3,711.47
142100004017500	9801	Cobourg T	9,873.12
142100008007700	9801	Cobourg T	28,607.71
142100022014510	9801	Cobourg T	6,350.18
142500008013630	9801	Port Hope T	5,824.37
142500017003401	9801	Port Hope T	8,630.29
142500020003500	9801	Port Hope T	43,649.46
143200003021270	9801	Hastings V	931.90
143500004003100	9801	Campbellford-Seymour T	1,444.09
143500007013400	9801	Campbellford-Seymour T	2,934.06
151401001001345	9801	Peterborough C	954.51
151401001003000	9801	Peterborough C	1,466.75
151401012000401	9801	Peterborough C	6,001.79
151401012034500	9801	Peterborough C	1,155.58
151401013009102	9801	Peterborough C	4,980.29
151401013010900	9801	Peterborough C	1,625.81
151402003009300	9801	Peterborough C	23,977.24
151402007008000	9801	Peterborough C	1,070.56
151403001000600	9801	Peterborough C	1,392.63
151403015000100	9801	Peterborough C	7,437.28
151404010000120	9801	Peterborough C	1,711.53
151404016003500	9801	Peterborough C	8,154.12
151404019020201	9801	Peterborough C	69,995.70
151405007002551	0000	Peterborough C	7,731.90
151405007009700	9801	Peterborough C	1,118.05
151405013002700	9801	Peterborough C	725.89
160901000122700	9801	Lindsay T	1,932.67
160901000343900	9801	Lindsay T	460.30
160902000150101	9801	Lindsay T	3,455.50
160902000314900	9801	Lindsay T	2,080.12
160904000110201	9801	Lindsay T	1,736.89
162400000317000	9801	Fenelon Falls V	2,688.17
162800000137500	9801	Bobcaygeon V	4,661.13
180101001822650	9801	Pickering T	2,956.99
180101003001600	9801	Pickering T	14,221.33
180101003002250	9801	Pickering T	16,521.68
180102001710115	9801	Pickering T	14,426.52
180102002400700	9801	Pickering T	14,426.52
180103000330400	9801	Pickering T	9,418.46
180103000823418	9801	Pickering T	27,542.65
180502001506902	9801	Ajax T	8,602.15
180502001535801	9801	Ajax T	13,928.32

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
180503000709900	9801	Ajax T	27,369.89
180504000609300	9801	Ajax T	14,093.73
180504000610540	9801	Ajax T	11,878.14
180504001309600	9801	Ajax T	8,870.97
180901003602800	9801	Whitby T	6,742.83
180901003704650	9801	Whitby T	13,955.56
180901004105000	0000	Whitby T	554.61
180902000120510	9801	Whitby T	19,867.03
180902000407810	9801	Whitby T	7,096.42
180903001207400	9801	Whitby T	6,684.59
180903001604700	9801	Whitby T	7,203.41
180904002700475	0000	Whitby T	7,358.78
180904003001703	9801	Whitby T	6,617.38
180904003401524	9801	Whitby T	6,742.83
181301000900610	9801	Oshawa C	839.15
181301001811210	9801	Oshawa C	9,089.25
181302001901510	9801	Oshawa C	7,203.41
181302002400150	9801	Oshawa C	30,069.89
181303001000100	0000	Oshawa C	8,832.44
181303001000300	9801	Oshawa C	6,519.71
181303002313210	0000	Oshawa C	6,684.59
181303003105104	9801	Oshawa C	661.00
181304000211300	9801	Oshawa C	17,504.66
181305000103550	9801	Oshawa C	14,350.18
181305001903310	9801	Oshawa C	10,591.40
181306002401500	9801	Oshawa C	7,035.66
181307000205015	9801	Oshawa C	724.74
181307000433600	0000	Oshawa C	6,003.58
181702004003710	9801	Clarington T	3,624.19
181702006008700	9801	Clarington T	3,624.19
181702006017605	9801	Clarington T	617.29
181703012011200	9801	Clarington T	3,503.23
181703013015800	9801	Clarington T	3,729.93
182002001032675	0000	Scugog Tp	4,121.86
182002002030650	9801	Scugog Tp	5,306.99
182002003020800	9801	Scugog Tp	3,225.81
182905000101910	9801	Uxbridge Tp	5,306.99
182905000202600	9801	Uxbridge Tp	4,618.46
182905000207000	9801	Uxbridge Tp	14,490.14
183902001012000	9801	Brock Tp	2,534.05
190101440003400	9801	Toronto C	2,748.59
190102241002200	9801	Toronto C	2,750.94
190102326001000	9801	Toronto C	2,149.25
190102451002300	9801	Toronto C	9,515.28
190102457001300	9801	Toronto C	6,990.92
190102473002100	9801	Toronto C	2,282.47
190103139003900	9801	Toronto C	3,335.17
190103215000300	9801	Toronto C	2,511.60
190103258000800	9801	Toronto C	4,105.23
190103279006400	9801	Toronto C	1,702.65
190103282000100	9801	Toronto C	1,902.28
190103321005400	9801	Toronto C	5,959.39
190104113001600	9801	Toronto C	6,922.46
190104132001900	9801	Toronto C	2,215.42
190104211000400	9801	Toronto C	2,484.15
190104252005500	9801	Toronto C	2,111.74
190104349004400	9801	Toronto C	2,646.00
190105126001700	9801	Toronto C	2,421.38
190105142001700	9801	Toronto C	2,474.79
190105201008600	9801	Toronto C	2,010.81
190105202005200	9801	Toronto C	2,794.00
190105239002100	9801	Toronto C	1,550.60
190105257006900	9801	Toronto C	5,045.42

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
190105288005300	9801	Toronto C	7,118.62
190106215000100	9801	Toronto C	1,950.76
190106226000100	9801	Toronto C	14,396.27
190106242010300	9801	Toronto C	2,087.26
190106243000200	9801	Toronto C	1,414.09
190106312000300	9801	Toronto C	3,646.81
190106357000800	9801	Toronto C	1,114.49
190107127003200	0000	Toronto C	6,741.84
190107149702500	9801	Toronto C	1,325.70
190107208000100	9801	Toronto C	6,366.05
190107235001400	9801	Toronto C	5,059.48
190107245002900	9801	Toronto C	3,738.27
190107315002300	9801	Toronto C	2,080.71
190107335100100	9801	Toronto C	28,238.71
190107353000900	9801	Toronto C	2,802.56
190108231005500	9801	Toronto C	2,359.26
190108246003600	9801	Toronto C	8,792.02
190108317000900	9801	Toronto C	2,414.33
190108427004100	9801	Toronto C	3,084.34
190109116004200	9801	Toronto C	2,100.99
190109158007400	9801	Toronto C	6,967.46
190109212003500	9801	Toronto C	1,664.18
190109322000950	9801	Toronto C	1,886.62
190109413001450	9801	Toronto C	2,781.83
190109665005800	9801	Toronto C	4,341.02
190110129000200	9801	Toronto C	5,189.57
190110132002900	9801	Toronto C	4,024.56
190110218000100	9801	Toronto C	3,039.46
190110495003950	9801	Toronto C	6,075.01
190111127008050	9801	Toronto C	1,203.42
190111137003600	9801	Toronto C	2,834.65
190111234005450	9801	Toronto C	3,727.60
190112117002900	9801	Toronto C	3,691.78
190401114000100	9801	Toronto C	43,637.99
190401121000300	9801	Toronto C	42,921.15
190401130006900	9801	Toronto C	27,688.17
190401275000600	9801	Toronto C	778.25
190401370000100	9801	Toronto C	289.31
190402126001000	9801	Toronto C	385.43
190402333007100	9801	Toronto C	1,317.97
190402439001200	9801	Toronto C	415.15
190403110001400	9801	Toronto C	1,369.86
190403141003600	9801	Toronto C	1,015.64
190403202000320	9801	Toronto C	281.61
190403250000400	9801	Toronto C	1,437.77
190404116000100	9801	Toronto C	6,900.48
190404121000100	9801	Toronto C	941.54
190404160003800	9801	Toronto C	365.79
190404330001400	9801	Toronto C	1,180.54
190405363000200	9801	Toronto C	1,035.17
190405413002100	9801	Toronto C	234.71
190405418004400	9801	Toronto C	467.60
190405499000350	9801	Toronto C	16,577.06
190406208000200	9801	Toronto C	315.67
190406215000700	9801	Toronto C	1,813.22
190406251000100	9801	Toronto C	382.16
190406251000100	9802	Toronto C	382.16
190406435001100	9801	Toronto C	267.71
190406516000300	9801	Toronto C	4,357.37
190406709000200	9801	Toronto C	2,223.28
190406838000700	9801	Toronto C	874.83
190407172000300	9801	Toronto C	2,552.27
190407220002600	9801	Toronto C	14,247.31

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
190407223000400	9801	Toronto C	20,519.71
190408111000200	9801	Toronto C	834.96
190408117000800	9801	Toronto C	1,684.69
190408217000600	9801	Toronto C	8,691.76
190408219000300	9801	Toronto C	277.39
190408437005500	9801	Toronto C	936.17
190409310001900	9801	Toronto C	1,386.21
190409544000200	9801	Toronto C	363.74
190410305001200	9801	Toronto C	989.69
190410328004200	9801	Toronto C	2,577.25
190410404007100	9801	Toronto C	2,662.21
190410435101300	9801	Toronto C	520.43
190411215000400	9801	Toronto C	10,793.77
190411304000200	9801	Toronto C	653.50
190411339003000	9801	Toronto C	2,447.83
190411458004270	9801	Toronto C	1,838.07
190411458004300	9801	Toronto C	690.28
190602205004500	9801	Toronto C	1,928.24
190602407002800	9801	Toronto C	2,286.45
190603124004800	9801	Toronto C	3,125.70
190603228006800	9801	Toronto C	2,841.11
190801152000600	9801	Toronto C	2,971.65
190801247008400	9801	Toronto C	16,267.38
190801326000100	9801	Toronto C	40,136.74
190801353006600	9801	Toronto C	15,896.06
190801395000300	9801	Toronto C	37,551.61
190802141004700	9801	Toronto C	1,258.18
190803158000600	9801	Toronto C	22,728.67
190803219000800	9801	Toronto C	15,856.63
190803228017500	9801	Toronto C	2,491.88
190803232000900	9801	Toronto C	6,517.00
190803277000300	9801	Toronto C	8,786.70
190803332100100	9801	Toronto C	86,116.67
190804113001400	9801	Toronto C	4,443.84
190804214000100	9801	Toronto C	3,157.19
190804301003300	9801	Toronto C	1,585.22
190806265000300	9801	Toronto C	8,499.33
190806354000260	9801	Toronto C	86,126.52
190807206000100	9801	Toronto C	5,327.85
190807275001600	9801	Toronto C	9,501.79
190807316008100	9801	Toronto C	19,514.18
190807363000100	9801	Toronto C	5,214.83
190808198000300	9801	Toronto C	6,199.15
190808211011600	9801	Toronto C	2,614.23
190808254002300	9801	Toronto C	1,300.63
190808323000200	9801	Toronto C	5,481.89
190809314001100	9801	Toronto C	98,022.90
190809408000100	9801	Toronto C	2,374.05
190809430009600	9801	Toronto C	25,004.12
190809439000700	9801	Toronto C	4,625.36
190810121000150	9801	Toronto C	1,411.25
190810128007900	9801	Toronto C	7,483.74
190810135000500	9801	Toronto C	5,627.24
190810232000050	9801	Toronto C	22,459.32
190810235000100	9801	Toronto C	4,548.78
190810301000100	9801	Toronto C	1,697.78
190810315000100	9801	Toronto C	18,974.01
190811301000500	9801	Toronto C	36,443.55
190811336008300	9801	Toronto C	8,204.91
190811418000200	9801	Toronto C	1,340.68
190812139005100	9801	Toronto C	3,783.74
190812212002100	9801	Toronto C	1,942.12
190812234015700	9801	Toronto C	1,663.33

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
190812243000600	9801	Toronto C	10,657.23
191401225000050	9801	Toronto C	160.50
191404210002400	9801	Toronto C	14,157.71
191405204001000	9801	Toronto C	914.79
191901187005600	9801	Toronto C	1,891.40
191901210002600	9801	Toronto C	981.30
191901317003700	9801	Toronto C	2,027.98
191901370001700	9801	Toronto C	2,013.39
191901409003650	9801	Toronto C	1,140.91
191901412000650	9801	Toronto C	1,512.10
191901422001500	9801	Toronto C	2,085.01
191901503003500	9801	Toronto C	1,581.97
191901513500300	9801	Toronto C	18,279.57
191901554000100	9801	Toronto C	2,112.40
191901583000700	9801	Toronto C	1,173.27
191901681004300	9801	Toronto C	1,998.80
191901689000100	9801	Toronto C	1,302.92
191901734001200	9801	Toronto C	1,088.04
191901749002300	9801	Toronto C	10,752.69
191901749002400	9801	Toronto C	1,618.39
191901818001900	9801	Toronto C	19,175.63
191901825000100	9801	Toronto C	2,053.72
191902103000100	9801	Toronto C	831.29
191902127002900	9801	Toronto C	16,666.67
191902178006600	9801	Toronto C	1,960.43
191902302004100	9801	Toronto C	6,769.67
191902312002800	9801	Toronto C	2,362.44
191902317014100	9801	Toronto C	1,063.14
191902325000700	9801	Toronto C	1,026.80
191902420000400	9801	Toronto C	1,368.39
191902536004400	9801	Toronto C	16,845.88
191902543004300	9801	Toronto C	1,838.32
191902605000100	9801	Toronto C	1,197.16
191902619003800	9801	Toronto C	1,316.84
191902637001300	9801	Toronto C	1,896.67
191902650007000	9801	Toronto C	1,225.08
191902664000100	9801	Toronto C	467.87
191903120001300	9801	Toronto C	3,634.11
191903217000300	9801	Toronto C	1,863.02
191903244000200	9801	Toronto C	1,095.37
191903312001200	9801	Toronto C	1,907.03
191903316002000	9801	Toronto C	1,157.76
191903338008400	9801	Toronto C	1,047.64
191903352000400	9801	Toronto C	3,643.30
191903419506100	9801	Toronto C	964.25
191903428004000	9801	Toronto C	1,341.77
191903469501700	9801	Toronto C	1,936.36
191903512500300	9801	Toronto C	1,833.68
191903601000400	9801	Toronto C	1,197.43
191903634005700	9801	Toronto C	1,823.73
191903656004300	9801	Toronto C	1,071.03
191903666003200	9801	Toronto C	1,778.64
191903729000100	9801	Toronto C	1,889.18
191903760001500	9801	Toronto C	1,860.77
191903808000700	9801	Toronto C	1,109.63
191903828000300	9801	Toronto C	1,075.27
191903831001100	9801	Toronto C	1,047.64
191903831003700	9801	Toronto C	2,180.20
191904123001200	9801	Toronto C	1,874.97
191904150000500	9801	Toronto C	1,896.67
191904162000800	9801	Toronto C	16,845.88
191904162000900	9801	Toronto C	1,296.12
191904207001400	9801	Toronto C	1,911.26

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
191904220004600	9801	Toronto C	1,852.91
191904226001600	9801	Toronto C	1,969.20
191904244007400	9801	Toronto C	2,480.27
191904288000300	9801	Toronto C	3,256.20
191904312000200	9801	Toronto C	1,896.67
191904327002000	9801	Toronto C	2,170.53
191904344002500	9801	Toronto C	996.39
191904402001100	9801	Toronto C	1,181.22
191904403000050	9801	Toronto C	1,219.16
191904423002200	9801	Toronto C	1,174.06
191904430207500	9801	Toronto C	893.85
191904432000400	9801	Toronto C	1,303.76
191905117001400	9801	Toronto C	18,458.78
191905151002200	9801	Toronto C	4,376.09
191905249003500	9801	Toronto C	205.03
191905407000750	9801	Toronto C	1,198.80
191905424004100	9801	Toronto C	2,027.98
192800019001410	0000	Vaughan C	3,763.44
192800020109200	9801	Vaughan C	1,473.31
192800021117000	9801	Vaughan C	23,030.65
192800021432400	9801	Vaughan C	21,669.35
192800023359800	9801	Vaughan C	675.82
192800023900000	9801	Vaughan C	6,375.27
192800027130000	9801	Vaughan C	23,745.34
192800032016000	9801	Vaughan C	51,676.16
192800032055050	9801	Vaughan C	9,172.76
192800042106400	0000	Vaughan C	2,661.91
193601002077600	9801	Markham T	28,929.44
193601008588400	9801	Markham T	1,331.91
193602011012000	9801	Markham T	129,738.60
193602012648950	9801	Markham T	37,456.45
193602012680600	9801	Markham T	5,312.36
193602012712000	9801	Markham T	6,617.48
193603021416000	9801	Markham T	2,225.26
193604028045500	9801	Markham T	62,092.47
193805001204400	9801	Richmond Hill T	1,187.42
194600004392000	9801	Aurora T	13,339.43
194600006746768	9801	Aurora T	14,152.87
194600007062800	9801	Aurora T	13,636.02
194600008190100	9801	Aurora T	13,457.35
194600011001550	0000	Aurora T	14,884.41
194600011220100	9801	Aurora T	14,913.62
194600011342950	9801	Aurora T	44,937.28
194801005015700	9801	Newmarket T	24,426.88
194801005027748	9801	Newmarket T	17,567.03
194802011072500	9801	Newmarket T	9,880.65
194802011239500	9801	Newmarket T	5,944.44
194804016605200	9801	Newmarket T	24,367.74
194804019944230	9801	Newmarket T	21,893.37
197000007113900	9801	Georgina T	11,191.76
210501000405800	9801	Mississauga C	15,229.39
210501001113100	9801	Mississauga C	20,784.95
210501001518000	9801	Mississauga C	2,960.36
210501006203801	9801	Mississauga C	651.23
210501006321000	9801	Mississauga C	2,679.13
210501006812200	9801	Mississauga C	7,639.78
210502002406410	9801	Mississauga C	2,271.05
210502002421401	9801	Mississauga C	2,993.71
210502002509201	9802	Mississauga C	2,991.60
210502002602800	9801	Mississauga C	16,183.33
210502003117543	9801	Mississauga C	1,957.56
210502003706900	9801	Mississauga C	10,286.66
210502004016400	9801	Mississauga C	15,834.23

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
210502004810700	9801	Mississauga C	1,876.56
210502004811800	9801	Mississauga C	32,164.87
210503007514000	9802	Mississauga C	2,313.72
210503009202800	9801	Mississauga C	1,643.87
210503009642700	9802	Mississauga C	2,752.39
210504008925900	9801	Mississauga C	2,564.06
210504009361600	9802	Mississauga C	3,613.64
210504009619700	9801	Mississauga C	19,034.25
210504009724207	9801	Mississauga C	2,090.07
210504009724550	9802	Mississauga C	26,362.90
210504009804910	9802	Mississauga C	3,179.36
210504009810503	9802	Mississauga C	3,463.08
210504009811569	9801	Mississauga C	2,192.01
210504009822310	9801	Mississauga C	4,413.52
210504011620600	9802	Mississauga C	24,494.80
210504011621750	9802	Mississauga C	1,883.01
210504015400425	9801	Mississauga C	2,328.33
210504015405310	9801	Mississauga C	2,999.62
210505011312500	9802	Mississauga C	2,790.68
210505011565900	9801	Mississauga C	3,492.40
210505011615401	9801	Mississauga C	3,026.14
210505011711010	9802	Mississauga C	2,469.44
210505011726180	9801	Mississauga C	2,182.70
210505011726900	9802	Mississauga C	2,295.39
210505011806700	9801	Mississauga C	2,005.66
210506012811900	9802	Mississauga C	2,664.57
210506013101800	9802	Mississauga C	2,121.96
210506013104300	9802	Mississauga C	2,495.66
210506013117710	9801	Mississauga C	3,648.66
210506014407500	9802	Mississauga C	3,298.50
210506015553120	9802	Mississauga C	2,399.39
210507005316800	9801	Mississauga C	1,425.61
210507005614600	9801	Mississauga C	16,201.25
210507005616400	9801	Mississauga C	3,836.20
210507016201701	9802	Mississauga C	1,878.12
210507016611600	9802	Mississauga C	1,756.48
210509000217000	9801	Mississauga C	2,059.45
210509000313000	9801	Mississauga C	1,426.24
210509000417700	9802	Mississauga C	654.75
210509000807200	9802	Mississauga C	1,921.97
210511000211000	9801	Mississauga C	11,832.26
210512000611600	9801	Mississauga C	3,723.12
210515008008900	9801	Mississauga C	13,504.48
210515008300400	9802	Mississauga C	1,160.89
220400000336100	9802	East Luther Grand Valley Tp	1,039.54
221403000907700	9801	Orangeville T	3,494.32
232600000909100	9802	Centre Wellington Tp	244.87
234100000902215	9801	Minto Tn	592.60
234100001107300	9801	Minto Tn	3,375.84
240101003016601	0000	Oakville T	3,074.36
240101003017700	9801	Oakville T	13,874.44
240102011001800	9801	Oakville T	3,510.48
240102019031901	9801	Oakville T	1,926.47
240102020001502	9801	Oakville T	716.92
240102028002500	9801	Oakville T	3,524.53
240102028015700	9801	Oakville T	38,141.04
240102029005100	9801	Oakville T	4,233.34
240103001005200	9801	Oakville T	1,720.43
240103001005300	9802	Oakville T	1,304.90
240103003009700	9801	Oakville T	51,788.53
240103004006310	9801	Oakville T	4,215.25
240103019016800	9801	Oakville T	7,473.55
240103020003200	9801	Oakville T	2,973.95

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
240103032014600	9801	Oakville T	4,762.19
240104002000300	9801	Oakville T	3,365.59
240104004012701	9801	Oakville T	1,314.84
240104017006900	9801	Oakville T	3,289.74
240104021007700	9801	Oakville T	2,582.46
240104021030400	9801	Oakville T	2,287.35
240104021104999	9801	Oakville T	2,326.16
240104025013205	9801	Oakville T	3,939.45
240201010603200	9801	Burlington C	1,856.78
240201011104622	9801	Burlington C	3,125.78
240201012003900	9801	Burlington C	3,019.26
240202020209210	9801	Burlington C	2,190.35
240202020504210	9801	Burlington C	2,041.04
240202020803400	9801	Burlington C	3,340.86
240202021900300	9801	Burlington C	3,208.46
240203030614800	9801	Burlington C	2,024.46
240204040203640	9801	Burlington C	478.71
240204041713800	9801	Burlington C	2,310.80
240205050205110	9801	Burlington C	1,593.46
240205050205600	9801	Burlington C	8,150.54
240205052100800	9801	Burlington C	3,654.67
240205052113800	9801	Burlington C	3,244.03
240206060807001	9801	Burlington C	4,060.53
240206061903100	9801	Burlington C	2,408.15
240207070615300	9801	Burlington C	3,768.17
240207070803000	9801	Burlington C	2,712.99
240207071004900	9801	Burlington C	3,490.52
240207072116200	9801	Burlington C	6,099.10
240208081907300	9802	Burlington C	3,890.61
240208082010000	9801	Burlington C	2,475.44
240209090200100	9801	Burlington C	2,881.56
240209090305950	9801	Burlington C	3,363.31
240209091403901	9801	Burlington C	3,501.30
240209092206600	9801	Burlington C	2,587.78
240901000307300	9801	Milton T	3,186.86
240901000368000	9801	Milton T	6,807.25
240901000397253	9801	Milton T	2,019.68
240903000218110	9801	Milton T	7,433.69
240909010010300	9801	Milton T	2,230.29
240909011000510	9801	Milton T	5,301.67
241501000209710	9801	Halton Hills T	7,001.33
241503000106000	9801	Halton Hills T	25,479.98
241503000202300	9801	Halton Hills T	17,379.93
241505000144000	9801	Halton Hills T	16,606.93
241505000219600	9802	Halton Hills T	5,365.95
241505000303000	9801	Halton Hills T	1,958.82
241507000100850	9801	Halton Hills T	14,512.54
241507000133250	9801	Halton Hills T	11,709.44
241507000513715	9801	Halton Hills T	12,003.58
241507000537510	9801	Halton Hills T	5,820.79
241507000604590	9801	Halton Hills T	7,603.58
251802014203100	9801	Hamilton C	890.64
251802018101370	9801	Hamilton C	1,254.48
251803023256360	9801	Hamilton C	359.84
251803023751180	9801	Hamilton C	408.65
251803026350670	9801	Hamilton C	360.90
251804030608620	9801	Hamilton C	1,014.67
251804033458280	9801	Hamilton C	137.88
251805042101660	9801	Hamilton C	882.70
251806059200070	9801	Hamilton C	1,068.82
251806060201390	9801	Hamilton C	815.29
251807081209090	9801	Hamilton C	1,056.49
251807082100040	9801	Hamilton C	761.26

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
251808099102770	9801	Hamilton C	762.00
252610008005200	9801	Dundas T	13,530.47
252610010030600	9801	Dundas T	1,179.20
252610012025200	9801	Dundas T	11,559.14
252610014032600	9801	Dundas T	1,218.64
252610014032800	9801	Dundas T	2,359.73
252610025002200	9801	Dundas T	10,842.29
252610025020400	9801	Dundas T	5,860.22
261501000521800	9801	Grimsby T	389.43
261501000706700	9801	Grimsby T	3,970.22
261502001424100	9801	Grimsby T	24,979.32
262202002504900	9801	Lincoln T	10,627.24
262701000118301	9801	Niagara-on-the-Lake T	1,935.48
262701000408100	9801	Niagara-on-the-Lake T	19,103.94
262702001320100	9801	Niagara-on-the-Lake T	6,197.46
262702001810300	9801	Niagara-on-the-Lake T	2,029.57
262702002313700	9801	Niagara-on-the-Lake T	3,960.57
262702002402600	9801	Niagara-on-the-Lake T	6,262.63
262901000217500	9801	St. Catharines C	3,243.73
262901001107900	9801	St. Catharines C	8,763.44
262901002602000	9801	St. Catharines C	11,827.96
262903000807000	9801	St. Catharines C	1,242.13
262904000306100	9801	St. Catharines C	15,363.98
262904003313300	9801	St. Catharines C	1,213.63
262904003313300	9802	St. Catharines C	1,213.63
262905000200700	9801	St. Catharines C	818.73
262906003801500	9801	St. Catharines C	26,266.13
271901000123101	9801	Welland C	10,215.05
271901000606700	9801	Welland C	1,552.24
271901000728801	9802	Welland C	1,880.81
271901001358300	9801	Welland C	1,447.52
271904000102900	9801	Welland C	3,200.72
271904000712101	9801	Welland C	6,164.87
271904000802200	9801	Welland C	1,021.51
271904001108202	9801	Welland C	8,799.28
271905001109300	9801	Welland C	8,333.33
271905001500100	9801	Welland C	13,637.99
271906000107201	9801	Welland C	954.61
271906000204900	9801	Welland C	7,222.22
271906001514000	9801	Welland C	8,064.52
272501000506600	9801	Niagara Falls C	1,871.51
272501000619700	9801	Niagara Falls C	2,435.30
272501001304900	9801	Niagara Falls C	6,093.19
272501001304900	9802	Niagara Falls C	6,093.19
272503000212100	9801	Niagara Falls C	7,849.46
272503000405400	9801	Niagara Falls C	3,032.97
272504000208800	9801	Niagara Falls C	527.14
272504000400600	9801	Niagara Falls C	2,921.15
272504000410600	9801	Niagara Falls C	2,077.96
272505000412800	9801	Niagara Falls C	1,661.65
272506001002000	9801	Niagara Falls C	325.75
272506001002000	9802	Niagara Falls C	325.75
272506001107001	9801	Niagara Falls C	296.24
272507000201900	9801	Niagara Falls C	2,749.10
272508000612800	9801	Niagara Falls C	5,422.40
272510000413700	9801	Niagara Falls C	700.54
273100000209400	9801	Thorold C	3,734.34
273202000200901	9801	Pelham T	10,770.61
273202000206300	9801	Pelham T	9,282.93
273203000417305	9801	Pelham T	11,344.09
280204000503750	0000	Dunnville T	1,433.69
281501000501900	9801	Haldimand T	7,974.91
281501000509700	0000	Haldimand T	12,813.62

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
281504000426300	9801	Haldimand T	8,691.76
283304003038400	9801	Nanticoke C	7,168.46
283305002016200	9801	Nanticoke C	14,648.37
284001001540020	9801	Simcoe T	611.47
284902000622800	9801	Delhi Tp	1,920.42
290601001013400	0000	Brantford C	2,424.01
290602000419000	9801	Brantford C	5,913.98
290602001205500	9801	Brantford C	8,566.31
290602001455500	9801	Brantford C	7,293.91
290603000612700	9801	Brantford C	2,396.00
290603000810800	9801	Brantford C	9,014.34
290604001430900	9801	Brantford C	1,792.11
290605000101200	0000	Brantford C	38,849.82
290605000223000	0000	Brantford C	6,935.48
292000401047110	9801	Brant on the Grand C	4,774.01
292000401050500	9801	Brant on the Grand C	3,642.29
292000402015600	9801	Brant on the Grand C	3,494.62
292000404005810	9801	Brant on the Grand C	3,494.62
292000404030700	9801	Brant on the Grand C	5,654.12
292000406017300	9801	Brant on the Grand C	4,749.10
300101000511600	0000	North Dumfries Tp	6,996.36
300602004106901	0000	Cambridge C	7,616.49
300602004304100	0000	Cambridge C	1,502.99
300603001404810	0000	Cambridge C	9,027.78
300604000304100	0000	Cambridge C	1,249.65
300604002810150	0000	Cambridge C	2,776.12
300604005607800	0000	Cambridge C	1,574.18
300606005205600	0000	Cambridge C	1,053.11
300606005510500	9801	Cambridge C	1,531.68
300607002710500	9801	Cambridge C	8,691.76
300609000111000	9801	Cambridge C	10,474.91
300609000412900	9801	Cambridge C	1,716.88
300610002102950	9801	Cambridge C	1,617.74
300611001802500	9801	Cambridge C	24,862.90
300611001802500	9802	Cambridge C	24,862.90
300612000614700	9801	Cambridge C	8,691.76
300614000206100	9801	Cambridge C	12,347.67
301203001037800	9801	Kitchener C	3,793.21
301204000720500	9801	Kitchener C	685.56
301204002803400	9801	Kitchener C	1,243.87
301204002809300	9801	Kitchener C	1,079.29
301205000211800	9801	Kitchener C	412.19
301205000212000	9801	Kitchener C	412.19
301205000806200	9801	Kitchener C	12,690.85
301601185006100	9801	Waterloo C	1,413.85
301601210005000	9801	Waterloo C	2,382.47
301601215004010	9801	Waterloo C	3,088.78
301602155000600	9801	Waterloo C	1,696.78
301602160001500	9801	Waterloo C	7,689.21
301603080001800	9801	Waterloo C	1,328.40
301604000200500	9801	Waterloo C	1,412.66
301604015002800	9801	Waterloo C	1,366.69
301604045000800	9801	Waterloo C	2,045.09
301604130000400	9801	Waterloo C	615.06
301604325002000	9801	Waterloo C	1,372.58
301604475001900	9801	Waterloo C	1,320.03
301802000207550	9801	Wilmot Tp	5,147.98
301804000607300	9801	Wilmot Tp	1,146.75
301805001200300	9801	Wilmot Tp	26,403.41
301805001612150	9801	Wilmot Tp	4,131.94
301805001619207	9801	Wilmot Tp	3,433.64
301808000917101	9801	Wilmot Tp	10,361.80
301809001001305	9801	Wilmot Tp	5,071.73

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
302401000108000	9801	Wellesley Tp	8,870.97
302403000323001	9801	Wellesley Tp	10,304.66
302404000500300	9801	Wellesley Tp	9,587.81
302901000118802	9801	Woolwich Tp	1,378.61
302901000213101	9801	Woolwich Tp	5,465.95
302901000608511	9801	Woolwich Tp	2,073.48
302901000619300	9801	Woolwich Tp	1,458.06
302902000346250	9802	Woolwich Tp	5,098.61
302902000413850	9801	Woolwich Tp	9,050.18
302902000716650	9801	Woolwich Tp	10,304.66
302903000206750	9801	Woolwich Tp	11,021.51
302903000500901	9801	Woolwich Tp	9,767.03
302903000527100	9801	Woolwich Tp	3,114.63
311034000217401	9801	Perth East Tp	10,097.11
311101004034200	9801	Stratford C	1,466.16
311101007012000	9801	Stratford C	1,879.77
311102001001200	9801	Stratford C	1,256.91
311103006018620	9801	Stratford C	1,202.12
311104008000900	9801	Stratford C	810.76
311105008004100	9801	Stratford C	1,086.13
311105008004300	9801	Stratford C	1,006.72
311600005000500	9801	St. Marys ST	329.25
313026000400910	9801	West Perth Tp	1,242.79
320202003004701	9802	Norwich Tp	1,046.18
320401001009100	9801	Tillsonburg T	1,397.48
320402002012700	9801	Tillsonburg T	2,792.51
320403003017900	9801	Tillsonburg T	4,631.54
321801001004600	9801	Ingersoll T	695.72
321802003021416	9801	Ingersoll T	2,325.16
324201005006800	9801	Woodstock C	1,213.15
324201011004000	9801	Woodstock C	760.55
324202008003000	9801	Woodstock C	9,229.39
324202008157584	9801	Woodstock C	756.46
324203001000400	9801	Woodstock C	741.50
324203001011600	9801	Woodstock C	1,565.75
324206004000400	9801	Woodstock C	1,127.55
324206006011300	9801	Woodstock C	9,229.39
342102018019400	9801	St. Thomas C	10,304.66
342102020027501	9801	St. Thomas C	7,258.06
342103031014400	9801	St. Thomas C	972.98
342104033003900	9801	St. Thomas C	6,182.80
342104033012200	9801	St. Thomas C	4,211.47
342104034012602	9801	St. Thomas C	1,702.51
342104044017700	9801	St. Thomas C	6,182.80
342104049010300	9801	St. Thomas C	6,182.80
342104050011205	9801	St. Thomas C	4,175.63
342104053008300	9801	St. Thomas C	6,182.80
365011000639500	9802	Chatham-Kent C	139.44
365024000230900	9801	Chatham-Kent C	4,480.29
365024000410900	9801	Chatham-Kent C	2,956.99
365038000101200	9801	Chatham-Kent C	1,308.24
365038000101700	9801	Chatham-Kent C	166.71
365038000131600	9801	Chatham-Kent C	1,433.69
365039000132900	9801	Chatham-Kent C	1,236.56
365039000200900	9801	Chatham-Kent C	483.87
365039000401200	9801	Chatham-Kent C	198.01
365039000401300	9801	Chatham-Kent C	1,523.30
365042001318200	9801	Chatham-Kent C	1,028.88
365042002120200	9801	Chatham-Kent C	459.30
365042002712400	9801	Chatham-Kent C	231.45
365042003604500	9801	Chatham-Kent C	734.66
365042004127400	9801	Chatham-Kent C	1,497.89
365042004905700	9801	Chatham-Kent C	533.62

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
365044100303200	9801	Chatham-Kent C	757.31
365044100617500	9801	Chatham-Kent C	967.74
365044200805700	9802	Chatham-Kent C	658.20
365044300200800	9801	Chatham-Kent C	628.35
365044300309200	9802	Chatham-Kent C	255.77
373901019017900	9801	Windsor C	906.09
373901031008500	9801	Windsor C	938.08
373901039001700	9801	Windsor C	1,445.57
373902010002700	9801	Windsor C	644.61
373902040001800	9801	Windsor C	1,033.07
373903020007100	9801	Windsor C	1,291.74
373903045000100	9801	Windsor C	809.91
373904001003300	9801	Windsor C	1,885.20
373904011004500	9801	Windsor C	2,452.55
373904024011000	9801	Windsor C	1,109.14
373904055002700	9801	Windsor C	1,289.70
373905019002300	9801	Windsor C	916.60
373905037014300	9801	Windsor C	1,620.82
373905042014700	9801	Windsor C	918.10
373906029010100	9801	Windsor C	1,799.42
373906044005400	9801	Windsor C	233.09
373907004003800	9801	Windsor C	1,093.40
373908034000101	9801	Windsor C	425.81
373908051007700	9801	Windsor C	1,421.46
382910000222600	9801	Sarnia C	5,107.53
382920000717300	9801	Sarnia C	1,477.52
382920001433700	9801	Sarnia C	823.72
382920001600100	9801	Sarnia C	1,255.54
382920003325100	9801	Sarnia C	6,457.83
382930000101900	9801	Sarnia C	5,972.40
382930000315300	9801	Sarnia C	24,849.64
382930000315400	9801	Sarnia C	89.78
382930001307500	9801	Sarnia C	1,375.90
382930001720200	9801	Sarnia C	1,015.27
382930002024702	9801	Sarnia C	1,405.53
382940001508300	9801	Sarnia C	1,098.70
382940004000700	9801	Sarnia C	680.75
382940004809000	9801	Sarnia C	1,751.45
382940005025500	9801	Sarnia C	5,316.13
382940005111700	9801	Sarnia C	14,134.59
383800001027500	9801	Forest T	3,081.18
384104200114200	9801	Warwick Tp	4,820.79
384900001002001	9801	Thedford V	5,143.37
391600002004400	9801	Strathroy T	1,364.02
391600013014200	9801	Strathroy T	8,207.89
393601002008800	9801	London C	1,077.66
393601009199000	9801	London C	1,631.55
393601014012601	9801	London C	1,536.03
393601022000300	9801	London C	4,400.92
393601024028300	9801	London C	1,715.38
393601037007500	9801	London C	1,119.17
393601041499900	9801	London C	23,338.01
393601062000400	9801	London C	1,367.08
393602013007600	9801	London C	678.71
393602023001200	9801	London C	1,322.26
393602036014501	9801	London C	1,281.69
393602040018100	9801	London C	1,403.24
393602041000700	9801	London C	1,125.14
393603017019900	9801	London C	4,219.24
393603028025602	9801	London C	1,080.11
393603029010900	9801	London C	4,896.85
393603074106400	9801	London C	4,225.12
393603078007900	9801	London C	4,434.20

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
393604001010800	9801	London C	980.37
393604003005100	9801	London C	34,991.73
393604027005100	9801	London C	2,418.92
393604040004300	9801	London C	2,363.75
393604057018500	9801	London C	1,764.99
393604062006100	9801	London C	1,116.35
393605007006700	9801	London C	632.90
393605022104200	9801	London C	3,413.23
393605035011200	9801	London C	3,761.53
393605048003000	9801	London C	1,185.79
393605054000300	9801	London C	1,234.19
393606002019800	9801	London C	1,386.13
393606021010200	9801	London C	645.94
393606049004200	9801	London C	1,007.19
393606056016201	9801	London C	1,401.27
393607010004000	9801	London C	5,031.50
393607025100600	9801	London C	5,518.71
393607034100900	9801	London C	2,719.13
400800039002100	9801	Exeter T	724.48
402801017000175	9801	Goderich T	151.17
402801028001405	9801	Goderich T	1,427.97
402804127005112	9801	Goderich T	1,328.44
405104018006000	9801	Wingham T	4,745.30
411046000407611	9801	Port Elgin-Saugeen-Southampton T	673.69
411046000425402	9801	Port Elgin-Saugeen-Southampton T	17,369.99
425902001306600	9801	Owen Sound C	1,980.51
431201000303402	0000	Bradford West Gwillimbury T	4,373.48
431601000800500	9801	Innisfil T	11,322.76
431601001408601	9801	Innisfil T	19,190.86
431601002303820	9801	Innisfil T	20,340.32
431601002608800	9801	Innisfil T	3,326.88
431601003702900	9801	Innisfil T	8,243.55
431601003807200	9801	Innisfil T	11,965.95
431601004500300	9801	Innisfil T	6,522.22
431601004917800	9801	Innisfil T	11,975.99
431602006119200	9801	Innisfil T	3,270.61
431603007417300	9801	Innisfil T	4,489.42
435306000129250	9801	Tay Tp	2,186.38
437201000726100	9801	Penetanguishene T	3,947.67
441801000301900	9801	Bracebridge T	216.00
441801000700100	0000	Bracebridge T	159.68
441804001005000	9801	Bracebridge T	562.39
441804001502200	9801	Bracebridge T	595.09
441805000700900	9801	Bracebridge T	12,121.33
470200001500701	9801	Arnprior T	716.85
470200002002300	9801	Arnprior T	5,202.91
470200002012899	9801	Arnprior T	1,487.46
470200005500300	9801	Arnprior T	3,954.21
470200006019201	9801	Arnprior T	1,845.88
470200006501500	9801	Arnprior T	2,204.30
473900001031080	9801	Eganville V	3,369.18
474800001005601	9801	Renfrew T	4,749.10
474800001503305	9801	Renfrew T	2,634.41
474800003008100	9801	Renfrew T	419.67
474800004012200	9801	Renfrew T	5,017.92
474800009003175	9801	Renfrew T	3,942.65
476400001001100	9801	Pembroke C	1,605.14
476400002515300	9801	Pembroke C	915.12
476400003056750	9801	Pembroke C	1,547.89
476400003506875	9801	Pembroke C	779.99
476400003538040	9801	Pembroke C	896.06
479600005015500	9801	Deep River T	1,702.51
484401000614100	9801	North Bay C	2,022.69

Roll Number	Subordinate Roll Number	Municipality	Amount in Dollars per Square Metre
484401001701000	9801	North Bay C	5,094.07
484403003802800	9801	North Bay C	416.66
484404006217600	9801	North Bay C	4,187.00
484405006700300	9801	North Bay C	3,831.59
530702000106600	9801	Sudbury C	2,226.80
530702000600500	9801	Sudbury C	556.77
530703000505700	9801	Sudbury C	1,299.26
530703001700700	9801	Sudbury C	1,882.19
530705001101000	9801	Sudbury C	980.41
530705003000400	9801	Sudbury C	739.81
530707000101500	9801	Sudbury C	1,386.17
530707001506701	9801	Sudbury C	422.39
563104001111500	9801	Iroquois Falls T	219.89
563900000204900	0000	Cochrane T	2,419.35
566600000408300	9802	Kapuskasing T	146.95
572800000121300	9801	Thessalon T	2,132.62
572800000327300	9801	Thessalon T	2,310.75
576101000400100	9801	Sault Ste Marie C	1,080.71
576101004500100	9801	Sault Ste Marie C	9,946.24
576101006001004	9801	Sault Ste Marie C	1,186.61
576102001003900	9801	Sault Ste Marie C	1,284.13
576102001903500	9801	Sault Ste Marie C	1,149.63
576102002902000	9801	Sault Ste Marie C	4,003.38
576102003807700	9801	Sault Ste Marie C	1,124.64
576103000500800	9801	Sault Ste Marie C	3,086.27
576103003202700	9801	Sault Ste Marie C	6,505.38
576103004407200	9801	Sault Ste Marie C	5,908.60
576103006204403	9801	Sault Ste Marie C	11,030.47
576103006204900	9801	Sault Ste Marie C	5,033.51
576104002206600	9801	Sault Ste Marie C	17,921.51
576105000303800	9801	Sault Ste Marie C	1,251.48
576106002602700	9801	Sault Ste Marie C	1,661.31
576106005200300	9801	Sault Ste Marie C	3,207.89
580401003723500	9801	Thunder Bay C	996.14
580401007509900	9802	Thunder Bay C	1,228.80
580401009406000	9801	Thunder Bay C	1,780.96
590100000817625	9801	Atikokan Tp	1,057.35
603434000217200	0000	Sioux Lookout T	4,695.34

O. Reg. 224/00, Table 4.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 124/02

Amended to O. Reg. 369/05

TAXES AND CHARGES ON HYDRO-ELECTRIC GENERATING STATIONS

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**PART I
INTERPRETATION**

Interpretation

1. (1) In this Regulation,

“station” means a hydro-electric generating station.
O. Reg. 124/02, s. 1 (1).

(2) The definitions in subsection 92.1 (24) of the Act apply for the purposes of this Regulation. O. Reg. 124/02, s. 1 (2).

(3) For the purposes of performing the calculations required by this Regulation, all amounts of electricity must be recorded in or converted to gigawatt hours, accurate to six decimal points. O. Reg. 124/02, s. 1 (3).

**PART II
GROSS REVENUE**

Gross revenue

2. For the purposes of section 92.1 of the Act, the gross revenue of a station for a year during the period beginning on January 1, 2001 and ending on December 31, 2005 is the amount determined by multiplying the station's annual generation for the year by a price of \$40,000 per gigawatt hour. O. Reg. 124/02, s. 2; O. Reg. 37/03, s. 1; O. Reg. 202/04, s. 1; O. Reg. 369/05, s. 1.

Annual generation

3. (1) For the purposes of section 92.1 of the Act, a station's annual generation for a year is the amount of electricity generated by the station during the year, other than electricity that is consumed directly in the generation of electricity at the station without being conveyed through a transmission or distribution system. O. Reg. 124/02, s. 3 (1).

(2) Despite subsection (1), if the generator of the station engages in the transfer of water to or from another station during the year and compensation is payable to or by the generator in respect of water transferred, the station's annual generation for the year is the amount of electricity calculated using the formula,

$$A + B + C - D - E$$

in which,

“A” is the amount that would be the station's annual generation for the year under subsection (1) if this subsection did not apply,

“B” is the total of all amounts of electricity received by the generator during the year from other generators, in compensation for the use of water associated with the station,

“C” is the amount of electricity determined for the station for the year under subsection (3),

“D” is the total of all amounts of electricity generated at the station and conveyed during the year to other generators in compensation for the use of water that is associated with a station of the other generators, and

“E” is the amount of electricity determined for the station for the year under subsection (4).

O. Reg. 124/02, s. 3 (2).

(3) For the purposes of subsection (2), “C” for a station for a year is the amount of electricity calculated using the formula,

$$F \times G/H$$

in which,

“F” is the amount that would be determined under subsection (2) to be the station’s annual generation for the year if each of “C” and “E” in that subsection were nil,

“G” is the total value of all compensation, other than electricity, that is received by the generator of the station from other generators in compensation for the use in the year of water associated with the station, and

“H” is the amount that would be the station’s gross revenue for the year if the amount of the station’s annual generation for the year were determined on the basis that each of “C” and “E” in subsection (2) were nil.

O. Reg. 124/02, s. 3 (3).

(4) For the purposes of subsection (2), “E” for a station for a year is the amount of electricity calculated using the formula,

$$F \times I/H$$

in which,

“F” has the same meaning as in subsection (3),

“I” is the total value of all compensation, other than electricity, that is paid by the generator of the station to other generators in compensation for the use in the year of water associated with stations of the other generators, and

“H” has the same meaning as in subsection (3).

O. Reg. 124/02, s. 3 (4).

(5) Despite subsections (1) and (2), if a station does not generate electricity at any time in a year, the station’s annual generation for the year, if any, is the sum of,

- (a) the number of gigawatt hours of electricity determined by dividing the total value of all compensation, other than electricity, that is received by the generator of the station from other generators in compensation for the use in the year of water associated with the station by a price of \$40,000 per gigawatt hour; and
- (b) the total of all amounts of electricity delivered to the generator of the station during the year from other generators, in compensation for the use of water associated with the station. O. Reg. 124/02, s. 3 (5).

(6) Despite subsection (1), the annual generation for a year of each of the following stations on the Ottawa River is one-half of the annual generation for the year that would otherwise be determined under that subsection in respect of the station:

1. The Des Joachims Generating Station.
2. The Otto Holden Generating Station.
3. The Chenaux Generating Station. O. Reg. 124/02, s. 3 (6).

Measuring electricity

4. (1) The generator of a station shall determine the amount of electricity generated by the station,

- (a) by measuring the amount of electricity by means of a meter that would,
 - (i) satisfy the requirements of the market rules or the requirements of a distributor licensed under the *Ontario Energy Board Act, 1998* to whose distribution system the station is connected, or
 - (ii) satisfy the requirements for a meter to be used for the purposes of obtaining the basis of a charge for electricity under the *Electricity and Gas Inspection Act* (Canada) and the regulations under that Act; or
- (b) by making a reasonable estimate of the amount of electricity if,
 - (i) the generator used a meter described in clause (a) and the meter did not accurately measure the electricity generated, or
 - (ii) the Minister has permitted the generator to determine the amount of electricity generated by the station without the use of a meter described in clause (a). O. Reg. 124/02, s. 4 (1).

(2) Despite subsection (1), a generator of a station may determine the amount of electricity generated by the station during a period before May 1, 2002,

- (a) by measuring the amount of electricity by means of a meter described in clause (1) (a); or
- (b) by making a reasonable estimate of the amount of electricity generated during the year if,
 - (i) the generator used a meter described in clause (1) (a) and the meter did not accurately measure the electricity generated, or
 - (ii) there is no meter described in clause (1) (a). O. Reg. 124/02, s. 4 (2); O. Reg. 202/04, s. 2.

PART III EXEMPTIONS AND DEDUCTIONS

Exempt stations

5. (1) The owner of each of the following stations is exempt from the tax or charge payable under subsection 92.1 (1) or (2) of the Act in respect of the station:

1. Every station that is exempt from provincial, municipal and school taxes and fees under section 12 of *The Ottawa River Water Powers Act, 1943*.
2. Every station that is a work erected by a conservation authority, as referred to in subsection 33 (1) of the *Conservation Authorities Act*.
3. The Stan Adamson Power House on the Ottonabee River in the City of Peterborough, while it is owned and operated by Trent University.
4. The Prairie Portage Generating Station in Quetico Provincial Park, while it is owned and operated by the Crown in right of Ontario. O. Reg. 124/02, s. 5 (1).

(2) The holder of the water power lease for each station referred to in paragraph 1 of subsection (1) is exempt from the water rental charge under subsection 92.1 (5) of the Act. O. Reg. 124/02, s. 5 (2).

Exemptions from water rental charges

6. The holder of the water power lease for each of the following stations is exempt from the water rental charge under subsection 92.1 (5) of the Act on the gross revenue derived each year from the following amount of annual generation of the station:

1. 270.608 gigawatt hours or, in a leap year, 271.35 gigawatt hours of annual generation of the Francis H. Clergue Generating Station on the St. Mary's River in the City of Sault Ste. Marie.
2. 58.03062 gigawatt hours or, in a leap year, 58.189608 gigawatt hours of annual generation of the Big Eddy Generation Station on the Spanish River in the City of Greater Sudbury. O. Reg. 124/02, s. 6.

Deduction for eligible capacity

7. (1) In this section,

“new station” means a station that first generates electricity after December 31, 2000;

“redeveloped station” means a station at which improvements come into service after December 31, 2000 that include a substantially replaced power house and associated physical infrastructure for the conveyance and utilization of water;

“upgraded station” means a station at which improvements come into service after December 31, 2000 that increase the station's generation of electricity by at least two per cent on an annual basis. O. Reg. 124/02, s. 7 (1).

(2) For the purposes of subsection 92.1 (6) of the Act, electricity generated from the eligible capacity of a station is,

- (a) all of the station's annual generation, in the case of a new station or a redeveloped station; or
- (b) the electricity generated by the station that is associated with the upgrade, as determined under subsection (3), in the case of an upgraded station. O. Reg. 124/02, s. 7 (2).

(3) For the purposes of clause (2) (b), the amount of electricity generated by an upgraded station that is associated with the upgrade is calculated using the formula,

$$(P \times J) / (1 + P)$$

in which,

“J” is the station's annual generation for the year, and

“P” is the projected percentage increase in the amount of electricity generated annually by the station, as approved by the Minister of Natural Resources.

O. Reg. 124/02, s. 7 (3).

(4) The person claiming a deduction under subsection 92.1 (6) of the Act in respect of a station shall provide to the Minister of Finance a statement issued by the Minister of Natural Resources, and any amended statement issued by the Minister of Natural Resources, that contains the following information:

1. Whether the work carried out was to construct a new station, to redevelop the station or to upgrade the station.
2. Whether an approval issued by the Minister of Natural Resources under the *Lakes and Rivers Improvement Act* was required for the work and, if such an approval was required, a statement that the work was carried out in accordance with an approval.
3. The date that the eligible capacity was put into service.
4. If the work was to upgrade the station, the projected percentage increase in the amount of electricity generated annually by the upgraded station as a result of the upgrade. O. Reg. 124/02, s. 7 (4); O. Reg. 202/04, s. 3.

(5) The new station, redeveloped station or upgraded station shall be deemed to be put into service on the date specified by the Minister of Natural Resources. O. Reg. 124/02, s. 7 (5).

(6) The rate or rates of the tax or charge payable by a person entitled to a deduction under subsection 92.1 (6) of the Act in respect of an upgraded station shall be determined for the year under subsection 92.1 (4) of the Act as if the electricity generated by the station that is associated with the upgrade were not included in the station's annual generation. O. Reg. 124/02, s. 7 (6); O. Reg. 37/03, s. 2.

PART IV ADMINISTRATION

Monthly instalments after 2002

8. (1) Every person required to pay an amount under subsection 92.1 (1), (2) or (5) of the Act for 2003 or a subsequent year in respect of one or more stations shall pay a monthly instalment on account of the total of the amounts payable under those subsections on or before the 16th day of each month in the year calculated as follows:

1. If the month is January or February, the instalment is the lesser of,
 - i. 1/12 of the total amount payable by the person for the year, and
 - ii. 1/12 of the total amount payable by the person for the year immediately before the immediately preceding year.
2. If the month is after February, the instalment is the lesser of,
 - i. 1/12 of the total amount payable by the person for the year, and
 - ii. 1/12 of the total amount payable by the person for the immediately preceding year. O. Reg. 124/02, s. 8 (1).

(2) Despite subsection (1), if the total of all amounts payable by a person under subsections 92.1 (1), (2) and (5) of the Act for the immediately preceding year is less than \$10,000, the person may pay quarterly instalments for the year, instead of monthly instalments, on the 16th day of March, June, September and December of the year, equal to one-quarter of the lesser of,

- (a) the amount payable by the person for the year; and
- (b) the amount payable by the person for the immediately preceding year. O. Reg. 124/02, s. 8 (2).

(3) For the purposes of this section and section 10, an amount payable by a person under subsection 92.1 (5) of the Act for a year shall be determined after the deduction of all amounts, if any, payable and paid for the year to The Niagara Parks Commission by the person under subsection 92.1 (5.1) of the Act. O. Reg. 124/02, s. 8 (3).

Payments for 2001

9. (1) Every person required to pay an amount under subsection 92.1 (1), (2) or (5) of the Act for 2001 shall pay the total amount owing under those subsections for 2001 in respect of all stations by May 16, 2002. O. Reg. 124/02, s. 9 (1).

- (2) Despite subsection (1),
 - (a) payments made to the Financial Corporation in respect of 2001 by the owner of a station to whom subsection 92.1 (2) of the Act applies shall be credited to the amounts payable under that subsection for that year; and

- (b) water rental payments made under a water power lease by a holder of the lease in respect of 2001 shall be credited to the amounts payable under subsection 92.1 (5) of the Act for that year. O. Reg. 124/02, s. 9 (2).

Payments for 2002

10. (1) Every person required to pay an amount under subsection 92.1 (1), (2) or (5) of the Act for 2002 in respect of one or more stations shall make the following payments by the following days on account of the total amount payable under those subsections:

1. By the 16th day of the second month after the month in which this Regulation is filed, an amount equal to the product of the number of months commencing in 2002 before that day, multiplied by the lesser of,
 - i. 1/12 of the total amount payable by the person for 2002, and
 - ii. 1/12 of the total amount payable by the person for 2001.
2. By the 16th day of every month after the month of payment in paragraph 1, an amount equal to the lesser of the amounts described in subparagraphs 1 i and ii. O. Reg. 124/02, s. 10 (1).

(2) Despite subsection (1), if the total of all amounts payable by a person under subsections 92.1 (1), (2) and (5) of the Act for 2001 is less than \$10,000, the person may pay quarterly instalments for 2002, instead of monthly instalments, on the day the first instalment is due under paragraph 1 of subsection (1) and on the 16th day of June, September and December in 2002, equal to one-quarter of the lesser of,

- (a) the total amount payable by the person for 2002; and
- (b) the total amount payable by the person for 2001. O. Reg. 124/02, s. 10 (2).

(3) All payments, if any, made to the Financial Corporation in respect of 2002 by the owner of a station to whom subsection 92.1 (2) of the Act applies shall be credited to the instalment payable under paragraph 1 of subsection (1) or the first quarterly instalment payable under subsection (2), whichever applies, and the amount of that instalment may be reduced accordingly. O. Reg. 124/02, s. 10 (3).

To whom amounts paid

11. (1) An amount payable under subsection 92.1 (1) or (5) of the Act must be paid to the Minister of Finance and, if it is an instalment payment, must be accompanied by a report in a form provided or approved by the Minister of Finance, setting out the amount paid under subsection 92.1 (1) or (5) of the Act. O. Reg. 124/02, s. 11 (1).

(2) An amount payable under subsection 92.1 (2) of the Act must be paid to the Financial Corporation and, if it is an instalment payment, must be accompanied by a report in a form provided or approved by the Minister of Finance, setting out the amount paid. O. Reg. 124/02, s. 11 (2).

Returns

12. (1) Every owner of a station shall deliver a return for each year to the Minister of Finance, in a form provided or approved by the Minister, on or before March 16 of the following year and shall include a break-down of the amount payable by the person under subsection 92.1 (1) or (2) of the Act in respect of each station owned by the person in the year, other than a station in respect of which the owner is exempt under subsection 5 (1). O. Reg. 124/02, s. 12 (1).

(2) Every holder of a water power lease shall deliver a return for each year to the Minister of Finance, in a form provided or approved by the Minister, on or before March 16 of the following year and shall include a break-down of the amount payable by the person under subsection 92.1 (5) of the Act in respect of each station for which the person is the holder of a water power lease, other than a station in respect of which the holder is exempt under subsection 5 (2). O. Reg. 124/02, s. 12 (2).

(3) Despite subsections (1) and (2), the returns required for 2001 may be delivered on or before May 16, 2002. O. Reg. 124/02, s. 12 (3).

(4) The Minister may extend the date by which returns must be delivered and any extension may apply to one or more persons as specified by the Minister. O. Reg. 124/02, s. 12 (4).

Payment of balance for the year

13. If the amount payable for a year by a person under subsection 92.1 (1), (2) or (5) of the Act exceeds the total amount paid in instalments for the year on account of that amount, the person shall pay the balance for the year upon the delivery of the return for the year under section 12. O. Reg. 124/02, s. 13.

Penalty

14. Every person who fails to pay the balance, if any, of an amount payable for a year under subsection 92.1 (1), (2) or (5) of the Act by the day required under section 13 is liable to a penalty, when assessed, equal to 5 per cent of the unpaid amount or \$6, whichever is greater. O. Reg. 124/02, s. 14.

Interest

15. Every person is liable to pay interest at the rate prescribed by section 16, calculated and charged daily, on the unpaid portion of any amount payable under section 92.1 (1), (2) or (5) of the Act or this Regulation from the day on which the payment is due to the day on which the amount plus the interest is received by the Minister of Finance. O. Reg. 124/02, s. 15.

Rate of interest

16. (1) The prescribed rates of interest shall be determined in accordance with the following rules:

1. A base rate of interest shall be determined for January 1, 2002 and for each adjustment date after January 1, 2002 and shall be equal to the average prime rate on,
 - i. October 15 of the previous year, if the adjustment date is January 1,
 - ii. January 15 of the same year, if the adjustment date is April 1,
 - iii. April 15 of the same year, if the adjustment date is July 1, and
 - iv. July 15 of the same year, if the adjustment date is October 1.
2. The base rate of interest in effect on a particular date shall be,
 - i. the base rate for the particular date, if the particular date is an adjustment date, and
 - ii. the base rate for the last adjustment date before the particular date, otherwise.
3. The prescribed rate of interest payable by an entity under the Act in respect of a particular day shall be an annual interest rate that is three percentage points higher than the base rate of interest in effect on that day.
4. The prescribed rate of interest to be paid or allowed to an entity under the Act in respect of a particular day shall be an annual interest rate that is two percentage points lower than the base rate of interest in effect for that day.
5. For an overpayment that results from a decision of the Minister of Finance or a court on an objection to, or an appeal from, an assessment or a statement of disallowance, the prescribed rate of interest to be paid or allowed in respect of a particular day is the base rate of interest in effect for that day. O. Reg. 124/02, s. 16 (1).

(2) In this section,

“adjustment date” means January 1, April 1, July 1 or October 1;

“average prime rate”, on a particular date, means the mean, rounded to the nearest whole percentage point, of the annual rates of interest announced by each of the Royal Bank of Canada, The Bank of Nova Scotia, the Canadian Imperial Bank of Commerce, the Bank of Montreal and The Toronto-Dominion Bank to be its prime or reference rate of interest in effect on that date for determining interest rates on Canadian dollar commercial loans by that bank in Canada. O. Reg. 124/02, s. 16 (2).

17. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 124/02, s. 17.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 371/02

No Amendments

TORONTO LAND USE — SECTION 46.2 OF THE ACT

Fuel type

1. Natural gas is prescribed as a type of fuel for the purpose of clause 46.2 (1) (a) of the Act. O. Reg. 371/02, s. 1.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 97/99

Amended to O. Reg. 216/99

TRANSFER ORDERS AND TRANSFER BY-LAWS

1. The following Acts and provisions of Acts are prescribed for the purpose of sections 135 and 159 of the Act:

1. The *Assignments and Preferences Act*.

1.1 Section 20 of the *Business Corporations Act*.

2. The *Environmental Assessment Act*.

3. The *Expropriations Act*.

4. The *Fraudulent Conveyances Act*.

5. Section 193 of the *Municipal Act*.

6. Subsection 86 (1) of the *Ontario Energy Board Act, 1998*.

7. Section 50 of the *Planning Act*. O. Reg. 97/99, s. 1;
O. Reg. 216/99, s. 1.

2. (1) Despite Rule 11 of the Rules of Civil Procedure, no order of the court is required to continue an action or other proceeding that is continued under section 127 or 154 of the Act. O. Reg. 97/99, s. 2 (1).

(2) If a proceeding is continued under section 127 or 154 of the Act, the title of the proceeding shall be amended accordingly in all documents issued, served or filed in the proceeding after the effective date of the transfer. O. Reg. 97/99, s. 2 (2).

3. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 97/99, s. 3.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 124/99

Amended to O. Reg. 9/05

TRANSFER TAX ON MUNICIPAL ELECTRICITY PROPERTY

PRESCRIBED PERCENTAGE

1. The percentage prescribed for the purposes of subsection 94 (1) of the Act is 33 per cent. O. Reg. 124/99, s. 1.

DEEMED TRANSFERS

2. (1) Each of the transactions or series of transactions described in this section shall be deemed, for the purpose of section 94 of the Act, to be a transfer to a person of an interest in real or personal property that has been used in connection with generating, transmitting, distributing or retailing electricity. O. Reg. 124/99, s. 2 (1).

(2) A transaction or series of transactions shall be deemed to constitute a transfer described in subsection (1),

(a) if, as a result of the transaction or series of transactions, a municipal corporation or a municipal electricity utility ceases to own the interest in property described in subsection (1) and another person acquires a similar interest in the property; and

(b) if it is reasonable to conclude that one of the primary purposes of the transaction or the series of transactions is to avoid the application of subsection 94 (1) of the Act. O. Reg. 124/99, s. 2 (2).

(3) When a corporation ceases to be a subsidiary of a municipal electricity utility, the corporation's interest in property described in subsection (1) shall be deemed to have been transferred from the corporation to another person immediately before the corporation ceases to be such a subsidiary. The deemed transfer of the interest in property from the corporation shall be deemed to constitute a transfer described in subsection (1). O. Reg. 124/99, s. 2 (3).

(4) If a municipal corporation or a municipal electricity utility transfers an interest in property described in subsection (1) to a partnership, a portion of the interest in property that is transferred shall be deemed to constitute a transfer described in subsection (1). The portion that is deemed to be transferred is calculated using the formula,

$$A \times (B / C)$$

where,

"A" is the fair market value of the interest in property described in subsection (1) that the municipal corporation or municipal electricity utility transfers to the partnership;

"B" is the fair market value of that portion of interests in the partnership that are owned by persons other than the municipal corporation or the municipal electricity utility; and

"C" is the fair market value of all ownership interests in the partnership.

O. Reg. 124/99, s. 2 (4).

(5) If a corporation (the "successor corporation") is formed as a result of the amalgamation or merger of two or more corporations (the "predecessor corporations"), an interest in property described in subsection (1) that is held by a predecessor corporation immediately before the amalgamation or merger shall be deemed to have been transferred to the successor corporation upon the amalgamation or merger. That transfer shall be deemed to constitute a transfer described in subsection (1). O. Reg. 18/00, s. 1.

(6) Subsection (5) does not apply with respect to an amalgamation of two or more municipal corporations or municipal electricity utilities, if the amalgamation is required by an Act or is otherwise required by law. O. Reg. 18/00, s. 1.

(7) If a shareholder of a corporation ceases to own a share of the capital stock of the corporation because the corporation redeems, acquires or cancels the share, the shareholder shall be deemed to have transferred to a person other than a municipal electricity utility an interest in the corporation having a fair market value equal to the fair market value of the share. That transfer shall be deemed to constitute a transfer described in subsection (1). O. Reg. 18/00, s. 1.

(8) If a shareholder of a corporation receives an amount on the reduction of capital in respect of a share of the corporation otherwise than by way of a redemption, acquisition or cancellation of the share, the shareholder shall be deemed to have transferred to a person other than a municipal electricity utility an interest in the corporation having a fair market value equal to the amount received on the reduction of capital. That transfer shall be deemed to constitute a transfer described in subsection (1). O. Reg. 18/00, s. 1.

(9) Subsections (7) and (8) do not apply if the Minister of Finance is satisfied that the redemption, acquisition or cancellation of the share by the corporation or the reduction of capital in respect of the share is not part of a transaction or series of transactions that results in a change in the direct or indirect ownership of the corporation. O. Reg. 18/00, s. 1.

(10) Subsections (5) and (6) do not apply with respect to an amalgamation or merger pursuant to an agreement in writing that the Minister of Finance is satisfied was entered into before January 31, 2000, if the Minister is satisfied that the parties have a binding obligation under the agreement to proceed with the amalgamation or merger. O. Reg. 18/00, s. 1.

(11) Subsections (7) to (9) do not apply with respect to a redemption, acquisition or cancellation of a share or to a reduction of capital in respect of a share pursuant to a written resolution of the directors or shareholders of a corporation if the Minister of Finance is satisfied that the resolution was made before January 31, 2000. O. Reg. 18/00, s. 1.

EXCLUDED TRANSFERS

3. (1) Each of the transfers described in this section is prescribed as a transfer to which subsection 94 (1) of the Act does not apply. O. Reg. 124/99, s. 3 (1).

(2) Subsection (3) applies if,

- (a) a municipal corporation or municipal electricity utility (the “first transferor”) transfers an interest in property described in subsection 94 (1) or (2) of the Act (the “first transfer”) to another municipal corporation or municipal electricity utility (the “first transferee”);
- (b) the first transferor pays an amount under subsection 94 (1) of the Act in respect of that transfer; and
- (c) the first transferee subsequently transfers the interest in the same property (the “second transfer”) to any person. O. Reg. 124/99, s. 3 (2).

(3) Subsection 94 (1) of the Act does not apply to the second transfer described in subsection (2), to the extent that the first transferor has already paid an amount under subsection 94 (1) of the Act in respect of the first transfer. O. Reg. 124/99, s. 3 (3).

(4) Subsection (5) applies if,

- (a) a municipal corporation or municipal electricity utility (the “first transferor”) transfers an interest in property described in subsection 94 (1) or (2) of the Act (the “first transfer”) to another municipal corporation or municipal electricity utility (the “first transferee”);
- (b) the first transferor pays an amount under subsection 94 (1) of the Act in respect of the first transfer;

(c) the first transferee or a corporation that owns (directly or indirectly) at least 95 per cent of the total issued and outstanding share capital, excluding the directors’ qualifying shares, of the first transferee subsequently transfers an interest in property described in subsection 94 (1) or (2) of the Act (the “second transfer”) to another person; and

(d) the interest transferred in the second transfer derives its value from the property referred to in clause (a). O. Reg. 124/99, s. 3 (4).

(5) Subsection 94 (1) of the Act does not apply to the second transfer described in subsection (4) to the extent that the first transferor has already paid an amount under subsection 94 (1) of the Act in respect of the first transfer. O. Reg. 124/99, s. 3 (5).

(6) Subsection (7) applies if,

- (a) a municipal corporation or municipal electricity utility (the “first transferor”) transfers an interest in property described in subsection 94 (1) or (2) of the Act (the “first transfer”) to another municipal corporation or municipal electricity utility (the “first transferee”);
- (b) the first transferor pays an amount under subsection 94 (1) of the Act in respect of the first transfer;
- (c) the first transferee or a corporation in which the first transferee owns (directly or indirectly) at least 95 per cent of the total issued and outstanding share capital, excluding the directors’ qualifying shares, subsequently transfers an interest in property described in subsection 94 (1) or (2) of the Act (the “second transfer”) to another person; and
- (d) the interest transferred in the second transfer derives its value from the property referred to in clause (a). O. Reg. 124/99, s. 3 (6).

(7) Subsection 94 (1) of the Act does not apply to the second transfer described in subsection (6) to the extent that the first transferor has already paid an amount under subsection 94 (1) of the Act in respect of the first transfer. O. Reg. 124/99, s. 3 (7).

(8) Subsection (9) applies if,

- (a) a municipal corporation or municipal electricity utility (the “transferor”) transfers an interest in property described in subsection 94 (1) or (2) of the Act to a corporation that is a municipal electricity utility (the “transferee”); and
- (b) the transferor owns (directly or indirectly) at least 95 per cent of the total issued and outstanding share capital, excluding the directors’ qualifying shares,
 - (i) of the transferee, or

- (ii) of a corporation that owns (directly or indirectly) at least 95 per cent of the total issued and outstanding share capital of the transferee, excluding the directors' qualifying shares. O. Reg. 124/99, s. 3 (9).

(9) Subsection 94 (1) of the Act does not apply to the transfer described in subsection (8) from the transferor to the transferee. O. Reg. 124/99, s. 3 (9).

(10) Subsection (11) applies if,

- (a) a municipal electricity utility (the "transferor") transfers an interest in property described in subsection 94 (1) or (2) of the Act to a corporation that is a municipal electricity utility (the "transferee"); and
- (b) a corporation owns (directly or indirectly) at least 95 per cent of the total issued and outstanding share capital, excluding the directors' qualifying shares,
 - (i) of the transferor and of the transferee, or
 - (ii) of another corporation that owns (directly or indirectly) at least 95 per cent of the total issued and outstanding share capital, excluding the directors' qualifying shares, of the transferor and of the transferee. O. Reg. 124/99, s. 3 (10).

(11) Subsection 94 (1) of the Act does not apply to the transfer described in subsection (10) from the transferor to the transferee. O. Reg. 124/99, s. 3 (11).

(12) Subsection (13) applies if a municipal corporation or municipal electricity utility (the "transferor") transfers an interest in property described in subsection 94 (1) or (2) of the Act and,

- (a) before the transfer, the property is not being used or is obsolete; or
- (b) the transfer is made in the ordinary course of business of the transferor and it is reasonable to conclude that the primary purpose of the transfer is to replace the transferor's property. O. Reg. 124/99, s. 3 (12).

(13) Subsection 94 (1) of the Act does not apply to the transfer described in subsection (12) if the aggregate fair market value of all such interests that are transferred by the transferor during a particular taxation year is not greater than 5 per cent of the fair market value of the interests in property described in subsections 94 (1) and (2) of the Act that are owned by the transferor at the end of the preceding taxation year. O. Reg. 124/99, s. 3 (13).

(14) Subsection 94 (1) of the Act does not apply to the transfer of a leasehold interest in property described in subsection 94 (1) of the Act unless, at the time of the transfer,

- (a) the lessee automatically acquires title to the leased property at less than its fair market value before or upon the termination of the lease;

- (b) the lessee has a conditional or unconditional right to acquire the title to the leased property at less than its fair market value before or upon the termination of the lease;
- (c) the term of the lease, including any renewal or extension provided for in the lease or in another agreement entered into as part of the arrangement relating to the lease, is greater than or equal to at least 75 per cent of the anticipated economic life of the leased property; or
- (d) the net present value when the lease begins of the lease payments that are required by the lease agreement at that time, including any guarantee of the residual value of the leased property and any penalty payable for a failure to renew the lease or to extend its term, is greater than or equal to 90 per cent of the value of the leased property when the lease begins. O. Reg. 124/99, s. 3 (14); O. Reg. 454/00, s. 1 (1).

(14.1) Clause (14) (d), as remade by Ontario Regulation 454/00, applies with respect to lease agreements entered into after August 3, 2000. O. Reg. 454/00, s. 1 (2).

(15) Subsection 94 (1) of the Act does not apply to the transfer of an interest in property described in subsection 94 (1) or (2) of the Act,

- (a) if the transfer does not result in a change in the beneficial ownership of the interest in the property;
- (b) if the transfer is made for the purpose of securing a debt or a loan and for no other purpose; or
- (c) if the transfer entitles the transferor to an amount described in paragraphs (b) to (f) of the definition of "proceeds of disposition" in section 54 of the *Income Tax Act* (Canada). O. Reg. 124/99, s. 3 (15).

(16) Subsection (17) applies to a transfer of an interest in property described in subsection 94 (1) or (2) of the Act,

- (a) if the transfer is made after November 6, 2000 to a municipal electricity utility that is exempt under subsection 149 (1) of the *Income Tax Act* (Canada) from the payment of tax under that Act at the time of the transfer; or
- (b) if the transfer is made after November 6, 2000 to the Generation Corporation, the Services Corporation or a subsidiary of the Generation Corporation or the Services Corporation (the "Transferee") and the transferee is exempt under subsection 149 (1) of the *Income Tax Act* (Canada) from the payment of tax under that Act at the time of the transfer. O. Reg. 524/00, s. 1.

(17) Subsection 94 (1) of the Act does not apply to a transfer described in subsection (16) if an application for approval of the transfer is made to the Ontario Energy Board before November 7, 2000 and if a written agreement to make the transfer is complete before November 7, 2000 and is not materially changed after that date. O. Reg. 524/00, s. 1.

(18) Subsection 94 (1) of the Act does not apply to a transfer of an interest in property made after March 27, 2003 and before March 28, 2005 if,

- (a) the transfer is made to a municipal corporation in Ontario that, at the time of the transfer, is exempt under subsection 149 (1) of the *Income Tax Act* (Canada) from the payment of tax under that Act, and the interest that is transferred is an interest in a corporation, partnership or other entity that derives its value in whole or in part from real or personal property that has been used in connection with generating, transmitting, distributing or retailing electricity;
- (b) the transfer is made to a municipal electricity utility that, at the time of the transfer, is exempt under subsection 149 (1) of the *Income Tax Act* (Canada) from the payment of tax under that Act; or
- (c) the transfer is made to Hydro One Inc., Ontario Power Generation Inc. or a subsidiary of Hydro One Inc. or Ontario Power Generation Inc. (“the transferee”), and, at the time of the transfer, the transferee is exempt under subsection 149 (1) of the *Income Tax Act* (Canada) from the payment of tax under that Act. O. Reg. 292/03, s. 1.

(19) Subsection 94 (1) of the Act does not apply to a transfer of an interest in property described in subsection 94 (1), (1.1) or (2) of the Act if the following conditions are satisfied:

1. The transfer is made after March 27, 2005,
2. The transfer is made to,
 - i. a municipal electricity utility that is exempt under subsection 149 (1) of the *Income Tax Act* (Canada) from the payment of tax under that Act at the time of the transfer, or
 - ii. Hydro One Inc., Ontario Power Generation, Inc. or a subsidiary of either of them (the “transferee”) and the transferee is exempt under subsection 149 (1) of the *Income Tax Act* (Canada) from the payment of tax under that Act at the time of the transfer.
3. An application for approval of the transfer is made to the Ontario Energy Board before March 28, 2005.
4. A written agreement to make the transfer is complete before March 28, 2005 and is not materially changed after that date. O. Reg. 9/05, s. 1.

MODIFICATIONS TO THE METHOD OF CALCULATING THE TRANSFER TAX

3.1 (1) This section applies if a municipal corporation or municipal electricity utility proposes to transfer to a person an interest in the shares of a corporation, in a partnership or in another entity and if the interest to be transferred derives its value, in whole or in part, from real or personal property that has been used in connection with generating, transmitting, distributing or retailing electricity. O. Reg. 18/00, s. 2.

(2) The amount payable under subsection 94 (1) of the Act to the Financial Corporation is the amount calculated using the formula,

$$A \times \frac{B}{C} \times D$$

in which,

“A” is the fair market value of all real or personal property,

- (a) that has been used in connection with generating, transmitting, distributing or retailing electricity (other than interests described in subsection 94 (2) of the Act), and

- (b) in which the corporation, partnership or other entity has a direct or indirect interest;

“B” is the fair market value of the interest in the shares of the corporation, in the partnership or in the entity that the municipal corporation or municipal electricity utility proposes to transfer to the person;

“C” is the aggregate fair market value of all issued and outstanding shares of the corporation, all ownership interests in the partnership or all ownership interests in the entity; and

“D” is the percentage set out in section 1.

O. Reg. 18/00, s. 2.

(3) For the purposes of subsection (2), fair market value is determined as of the date on which the proposed transfer is to take place. O. Reg. 18/00, s. 2.

(4) This section does not apply with respect to a transfer pursuant to an agreement in writing that the Minister of Finance is satisfied was entered into before January 31, 2000, if the Minister is satisfied that the parties have a binding obligation under the agreement to proceed with the transfer. O. Reg. 18/00, s. 2.

ADMINISTRATION

4. (1) A municipal corporation or municipal electricity utility (the “transferor”) that proposes to transfer an interest in property described in subsection 94 (1) or (2) of the Act shall give the Minister of Finance written notice of the proposed transfer. O. Reg. 124/99, s. 4 (1).

(2) The notice must be received by the Minister at least 60 days before the date of the proposed transfer. O. Reg. 124/99, s. 4 (2).

(3) The notice must include the following information:

1. The name and address of the proposed transferee.
2. A detailed description of the interest that is being transferred.
3. A reasonable estimate of the fair market value of the interest that is being transferred, immediately before the date of the proposed transfer.
4. The estimated amount payable under subsection 94 (1) of the Act in respect of the transfer. O. Reg. 124/99, s. 4 (3).

5. A municipal corporation or municipal electricity utility that proposes to make a transfer to which subsection 94 (1) of the Act applies shall do one of the following before the date of the proposed transfer:

1. Give the Financial Corporation security satisfactory to the Financial Corporation for the payment required by subsection 94 (1) of the Act.
2. Pay the Financial Corporation the amount that the transferor reasonably estimates will be required by subsection 94 (1) of the Act in respect of the transfer. O. Reg. 124/99, s. 5.

6. If the municipal corporation or municipal electricity utility gives the notice required by section 4 and gives the security or makes the payment described in section 5, the Minister of Finance shall give the municipal corporation or municipal electricity utility and the proposed transferee a certificate setting out the details of the proposed transfer and of the security or payment. O. Reg. 124/99, s. 6.

7. (1) Subject to subsection (4), a municipal corporation or municipal electricity utility that transfers an interest in property described in subsection 94 (1) or (2) of the Act shall give the Minister of Finance written notice of the transfer. O. Reg. 124/99, s. 7 (1).

(2) The notice must be received by the Minister within 30 days after the date on which the transfer is made. O. Reg. 124/99, s. 7 (2).

(3) The notice must include the following information and documents:

1. The name and address of the transferee.
2. A detailed description of the interest that was transferred.
3. The fair market value of the interest that was transferred, immediately before the transfer.
4. The estimated amount payable under subsection 94 (1) of the Act in respect of the transfer.

5. The amount, if any, paid to the Financial Corporation under subsection 94 (1) of the Act in respect of the transfer.

6. A copy of the Minister's certificate, if any, under section 6 for the transfer. O. Reg. 124/99, s. 7 (3).

(4) Notice is not required,

- (a) if the municipal corporation or municipal electricity utility gave notice of the proposed transfer to the Minister under section 4 before the date of the transfer;
- (b) if the transferee is the same as the person identified as the proposed transferee in the notice of the proposed transfer;
- (c) if the fair market value of the interest transferred is less than or equal to the estimated fair market value set out in the notice of the proposed transfer; and
- (d) if the amount of the payment made under section 5 or the amount in respect of which security is given under section 5, as the case may be, is greater than or equal to the estimated amount payable set out in the notice of the proposed transfer. O. Reg. 124/99, s. 7 (4).

8. When a municipal corporation or municipal electricity utility makes a transfer to which subsection 94 (1) of the Act applies, the municipal corporation or municipal electricity utility shall pay to the Financial Corporation the amount by which "A" exceeds "B" where,

"A" is the amount payable under subsection 94 (1) of the Act in respect of the transfer, and

"B" is the amount of the payment made under section 5 or the amount in respect of which security is given under section 5, as the case may be.

O. Reg. 124/99, s. 8.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 318/00

No Amendments

TRANSITION — GENERATION CORPORATION DESIGNATED RATE OPTIONS

1. (1) In this Regulation,
“baseline period” means the period from July 1, 1999 to June 30, 2000;

“designated rate option” means Surplus Power, Real Time Pricing Rate Experiment I, Real Time Pricing Rate Experiment II or Load Retention and Expansion Power;

“designated rate option consumer” means a consumer who purchased electricity under a designated rate option during the baseline period;

“non-standard price” means a price other than the price for firm electricity at time-of-use rates or discount demand service electricity at time-of-use rates;

“open access date” means the day subsection 26 (1) of the Act comes into force;

“transitional licence” means, with respect to the Generation Corporation, the transitional generation licence issued to the Generation Corporation on May 1, 1999 by the Ontario Energy Board under the *Ontario Energy Board Act, 1998*. O. Reg. 318/00, s. 1 (1).

(2) For the purposes of this Regulation, a person who uses electricity at two or more different locations shall be deemed to be a separate consumer in respect of each location. O. Reg. 318/00, s. 1 (2).

2. (1) The Generation Corporation shall offer to sell electricity to designated rate option consumers in accordance with this section at a price equivalent to the price that the consumer would have paid under the designated rate option during the baseline period. O. Reg. 318/00, s. 2 (1).

(2) This section only applies to electricity that, if it had been sold to the consumer during the baseline period, would have been sold at a non-standard price under the designated rate option. O. Reg. 318/00, s. 2 (2).

(3) The amount of electricity that a designated rate option consumer is entitled to purchase under this section in each time period established by the Generation Corporation under subsection (4) is,

(a) during the 12-month period that begins on the open access date, 75 per cent of the amount of electricity that the consumer purchased during that time period in the baseline period at a non-standard price under the designated rate option;

(b) during the 12-month period that begins on the first anniversary of the open access date, 50 per cent of the amount of electricity that the consumer purchased during that time period in the baseline period at a non-standard price under the designated rate option;

(c) during the 12-month period that begins on the second anniversary of the open access date, 25 per cent of the amount of electricity that the consumer purchased during that time period in the baseline period at a non-standard price under the designated rate option; and

(d) during the 12-month period that begins on the third anniversary of the open access date, 25 per cent of the amount of electricity that the consumer purchased during that time period in the baseline period at a non-standard price under the designated rate option. O. Reg. 318/00, s. 2 (3).

(4) The Generation Corporation may establish time periods for the purpose of subsection (3), having regard to the consumer's pattern of electricity usage during the baseline period. O. Reg. 318/00, s. 2 (4).

(5) This section does not apply to electricity purchased on or after the fourth anniversary of the open access date. O. Reg. 318/00, s. 2 (5).

(6) Despite clauses (3) (c) and (d), this section does not apply to,

(a) electricity purchased on or after the second anniversary of the open access date, if the Minister determines that the Generation Corporation completed the transfer of effective control referred to in clause 1 (a) (ii) of Part 4 of its transitional licence before that anniversary; or

- (b) electricity purchased on or after the third anniversary of the open access date, if the Minister determines that the Generation Corporation completed the transfer of effective control referred to in clause 1 (a) (ii) of Part 4 of its transitional licence before that anniversary. O. Reg. 318/00, s. 2 (6).

(7) An offer to sell electricity under subsection (1) shall establish a reasonable period that ends before the open access date during which the consumer may accept the offer. O. Reg. 318/00, s. 2 (7).

3. The Generation Corporation shall pay all costs associated with delivering electricity sold under section 2 to the consumer, other than the costs of distributing the electricity. O. Reg. 318/00, s. 3.

4. A consumer who purchases electricity from the Generation Corporation under section 2 shall be deemed to have assigned to the Generation Corporation any rebate that the consumer qualifies for in respect of that electricity in connection with the rebate that the Generation Corporation is required to pay to the IMO under Part 3 of the Generation Corporation's transitional licence. O. Reg. 318/00, s. 4.

5. (1) A consumer who agrees to purchase electricity from the Generation Corporation under section 2 may terminate the agreement by giving the notice required in the agreement or, if there is no provision in the agreement for giving notice to terminate the agreement, by giving the Generation Corporation 60 days' written notice of the termination. O. Reg. 318/00, s. 5 (1).

(2) Section 2 no longer applies to a consumer if the consumer terminates an agreement under subsection (1). O. Reg. 318/00, s. 5 (2).

6. (1) A consumer shall not, directly or indirectly, assign, offer for sale or resell any electricity it purchases from the Generation Corporation under section 2. O. Reg. 318/00, s. 6 (1).

(2) A consumer shall not, directly or indirectly, assign, transfer or sell any right that the consumer has under section 2. O. Reg. 318/00, s. 6 (2).

7. If this Regulation conflicts with a provision in an agreement, this Regulation prevails. O. Reg. 318/00, s. 7.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 77/01

Amended to O. Reg. 163/01

TRANSITION — GENERATION CORPORATION TARIFFS

Definition

1. In this Regulation,

“1999 tariff” means the tariffs and supporting documentation that were applied by Ontario Hydro immediately before April 1, 1999 to purchases of electricity from Ontario Hydro. O. Reg. 77/01, s. 1.

Purchases of electricity generated after May 31, 2001

2. (1) If a person purchases electricity from the Generation Corporation that is generated after May 31, 2001, the Generation Corporation shall charge and the person shall pay the amount determined in accordance with the 1999 tariff, subject to the following:

1. In the tariff for Wholesale Standard Prices for Municipal Electric Utilities and Distributing Companies, each of the amounts referred to as “monthly energy prices” in section 4.0 shall be deemed to be increased by 0.70 cents per kilowatt hour.
2. In the tariff for Firm Power Prices for Direct Industrial Consumers, each of the amounts referred to as “monthly energy prices” in section 4.0 shall be deemed to be increased by 0.70 cents per kilowatt hour.
3. In the tariff for Back-up Power,
 - i. the reference in section 3.2.C.35 to “7 mils/kilowatt-hour” shall be deemed to be a reference to “14 mils/kilowatt-hour”,
 - ii. the reference in section 3.2.C.36 to “8 mils” shall be deemed to be a reference to “15 mils”,
 - iii. the reference in section 3.2.C.39 to “9 mils” shall be deemed to be a reference to “16 mils”, and
 - iv. each of the amounts referred to as “energy prices” and set out under the headings “Supplementary Back-up”, “Replacement Back-up” and “Long-Term Back-up” in the tables entitled “1999 Prices” shall be deemed to be increased by 0.70 cents per kilowatt hour.

4. The tariff for Load Retention and Expansion Price shall be deemed to provide that the amount to be paid for electricity in each billing period shall be determined in accordance with the following formula:

$$A = B + (C \times 0.0070 \text{ dollars per kilowatt hour})$$

where,

A = the amount to be paid for the electricity,

B = the amount that would have been paid for the electricity under the tariff for Load Retention and Expansion Price in the absence of this Regulation, expressed in dollars,

C = the volume of electricity purchased under the tariff for Load Retention and Expansion Price during the billing period, expressed in kilowatt hours.

5. In the tariff for Real-Time Pricing I,
 - i. the reference in section 5.2 to “2 mils per kW.h” shall be deemed to be a reference to “9 mils per kWh”,
 - ii. the amount specified in section 6.0 for the “Customer Safeguard” shall be deemed to be increased by 0.70 cents per kilowatt hour above the amount determined for the Customer Safeguard in accordance with the tariff,
 - iii. the amount specified in section 6.0 for the “Off-Peak adder, all seasons” shall be deemed to be 0.78 cents per kilowatt hour,
 - iv. each of the amounts referred to as “peak period capacity adders” and set out in the rows applicable to firm power in the tables in section 6.2 shall be deemed to be increased by 0.70 cents per kilowatt hour above the amount determined for that adder in accordance with the tariff, and

- v. each of the amounts referred to as “peak period adders for the modified RTP 1 price” and set out in the rows applicable to firm power in the tables in section 6.3 shall be deemed to be increased by 0.70 cents per kilowatt hour above the amount determined for that adder in accordance with the tariff.
 - 6. In the tariff for Real-Time Pricing II, the reference in section 5.1 to “3 mils/kW.h” shall be deemed to be a reference to “10 mils/kWh”.
 - 7. In the tariff for Surplus Power Price,
 - i. in section 5.3, the reference to “3 mils/kilowatt-hour” shall be deemed to be a reference to “10 mils/kilowatt-hour” and the reference to “4 mils” shall be deemed to be a reference to “11 mils”, and
 - ii. in section 5.4, the references to “5.4 cents/kWh” shall be deemed to be references to “6.1 cents/kWh” and the reference to “the 4 mil adder” shall be deemed to be a reference to “the 11 mil adder”.
 - 8. For the purpose of a purchase of electricity, a reference in the 1999 tariff to a municipal electric utility (MEU) or municipal utility shall be deemed to include,
 - i. all corporations incorporated pursuant to section 142 of the Act and all subsidiaries of those corporations, and
 - ii. Hydro One Inc. or a subsidiary of Hydro One Inc., if the electricity is purchased for the purpose of distributing it to an area to which, immediately before April 1, 1999, electricity was distributed by a municipal electric utility or municipal utility. O. Reg. 77/01, s. 2 (1).
- (2) Subsection (1) is subject to the provisions of the 1999 tariff that permit adders and, in the case of the tariff for Real-Time Pricing I, the Customer Safeguard, to be determined at the beginning of a year. O. Reg. 77/01, s. 2 (2).
- (3) Subsection (1) does not apply to a purchase of electricity by Hydro One Inc. or a subsidiary of Hydro One Inc. unless,
- (a) the electricity is purchased by a corporation incorporated pursuant to section 142 of the Act or a subsidiary of a corporation incorporated pursuant to that section; or
 - (b) the electricity is purchased for the purpose of distributing it to an area to which, immediately before April 1, 1999, electricity was distributed by a municipal electric utility or municipal utility. O. Reg. 77/01, s. 2 (3).

(4) If Hydro One Inc. or a subsidiary of Hydro One Inc. purchases electricity from the Generation Corporation and subsection (1) does not apply to the purchase, the Generation Corporation shall charge and Hydro One Inc. or the subsidiary shall pay the amount determined by adding 0.70 cents per kilowatt hour to,

- (a) 4.97 cents per kilowatt hour, in the case of electricity generated after May 31, 2001 and before October 1, 2001; and
- (b) 6.12 cents per kilowatt hour, in the case of electricity generated after September 30, 2001. O. Reg. 163/01, s. 1.

Terms and conditions

3. Subject to section 2, the service options, eligibility criteria and other terms and conditions described in the 1999 tariff apply to the purchase of electricity from the Generation Corporation. O. Reg. 77/01, s. 3.

Copies of tariff

4. The Generation Corporation shall make copies of the 1999 tariff available to any person on request. O. Reg. 77/01, s. 4.

Proceedings commenced before April 1, 1999

5. Nothing in this Regulation diminishes the rights of a person who purchases electricity from the Generation Corporation if the person commenced a proceeding against Ontario Hydro before April 1, 1999 that had not finally been determined by that date relating to the validity or applicability of the 1999 tariff or any predecessor of that tariff. O. Reg. 77/01, s. 5.

Application

6. This Regulation does not apply to electricity generated after subsection 26 (1) of the Act comes into force. O. Reg. 77/01, s. 6.

7. OMITTED (REVOKES OTHER REGULATIONS). O. Reg. 77/01, s. 7.

8. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 77/01, s. 8.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 135/02

No Amendments

WATER POWER LEASES — NIAGARA PARKS COMMISSION

Definitions

1. In this Regulation,

“Commission” means The Niagara Parks Commission;

“CPI” means, in respect of a year, the value of the Consumer Price Index for Canada (All Items) for the year, as published by Statistics Canada under the *Statistics Act* (Canada). O. Reg. 135/02, s. 1.

Prescribed holders of water power leases

2. For the purposes of subsection 92.1 (5.1) of the Act, the following persons are prescribed holders of water power leases under the *Niagara Parks Act* for the following years:

1. Canadian Niagara Power Limited, for 2001.
2. OPG-Niagara Plant Group Inc., for 2001 and subsequent years. O. Reg. 135/02, s. 2.

Prescribed payments for 2001

3. (1) The amount of the payments to the Commission required under subsection 92.1 (5.1) of the Act for 2001 are as follows:

1. \$1,877,402.47, payable by Canadian Niagara Power Limited.
2. \$4,598,962.49, payable by OPG-Niagara Plant Group Inc. O. Reg. 135/02, s. 3 (1).

(2) The payments set out in subsection (1) must be made on or before April 30, 2002. O. Reg. 135/02, s. 3 (2).

Prescribed payment for 2002

4. The amount of the payment to the Commission required to be made by OPG-Niagara Plant Group Inc. under subsection 92.1 (5.1) of the Act for 2002 is the amount calculated using the formula,

$$\$5,319,400.85 \times A/B$$

in which,

“A” is the CPI for 2002, and

“B” is the CPI for 2001.

O. Reg. 135/02, s. 4.

Prescribed payments for 2003 and after

5. The amount of the payment to the Commission required to be made by OPG-Niagara Plant Group Inc. under subsection 92.1 (5.1) of the Act for 2003 and each subsequent year is the amount calculated using the formula,

$$C \times D/E$$

in which,

“C” is the amount payable by OPG-Niagara Plant Group Inc. under subsection 92.1 (5.1) of the Act for the year immediately preceding the year to which the payment relates,

“D” is the CPI for the year to which the payment relates, and

“E” is the CPI for the year immediately preceding the year to which the payment relates.

O. Reg. 135/02, s. 5.

Instalments

6. (1) OPG-Niagara Plant Group Inc. shall pay the amounts payable to the Commission under subsection 92.1 (5.1) of the Act in the following manner and at the following times:

1. On or before April 30, 2002, OPG-Niagara Plant Group Inc. shall pay to the Commission, on account of the amount payable for 2002, an amount equal to \$1,773,133.60 less the amounts previously paid on account of the amount payable for 2002.
2. On or before the 16th day of every month in 2002 that is after the month of payment in paragraph 1, OPG-Niagara Plant Group Inc. shall pay to the Commission, on account of the amount payable under subsection 92.1 (5.1) of the Act for 2002, a monthly instalment of \$443,283.40.
3. On or before the 16th day of every month, commencing January 16, 2003, OPG-Niagara Plant Group Inc. shall pay to the Commission, on account of the amount payable for the year in which the instalment is payable, an amount equal to,

- i. the amount payable by OPG-Niagara Plant Group Inc. for the immediately preceding month, if the instalment is payable on January 16, or
- ii. the amount equal to 1/12 of the amount payable by OPG-Niagara Plant Group Inc. for the immediately preceding year, if the instalment is payable in a month after January. O. Reg. 135/02, s. 6 (1).

(2) If the amount payable for 2002 or a subsequent year by OPG-Niagara Plant Group Inc. under subsection 92.1 (5.1) of the Act exceeds the total amount paid in instalments for the year on account of that amount, OPG-Niagara Plant Group Inc. shall pay the balance for the year on or before February 16 of the following year. O. Reg. 135/02, s. 6 (2).

Acknowledgement of receipt by Commission

7. (1) The Commission shall acknowledge receipt, in a form approved by the Minister of Finance, of all payments under subsection 92.1 (5.1) of the Act that are received from each prescribed holder of a water power lease in respect of a year. O. Reg. 135/02, s. 7 (1).

(2) The Commission shall give the acknowledgment under subsection (1) to the Minister of Finance and to each prescribed holder of a water power lease on or before the last day of February in the year after the year to which the acknowledgment relates or on or before such later day as the Minister of Finance may specify for the year. O. Reg. 135/02, s. 7 (2).

(3) Despite subsection (2), the acknowledgment relating to 2001 may be given to the Minister of Finance and to each prescribed holder of a water power lease on or before May 10, 2002. O. Reg. 135/02, s. 7 (3).

Penalty

8. If OPG-Niagara Plant Group Inc. fails to pay the balance, if any, of an amount payable for a year under subsection 92.1 (5.1) of the Act by the day required under subsection 6 (2), OPG-Niagara Plant Group Inc. is liable to a penalty, when assessed, equal to 5 per cent of the unpaid amount or \$6, whichever is greater. O. Reg. 135/02, s. 8.

Interest

9. OPG-Niagara Plant Group Inc. is liable to pay interest at the rate prescribed by section 10, calculated and charged daily, on the unpaid portion of any amount payable under subsection 92.1 (5.1) of the Act or this Regulation from the day on which the payment is due to the day on which the amount plus the interest is received by the Commission. O. Reg. 135/02, s. 9.

Rate of interest

10. (1) The prescribed rates of interest shall be determined in accordance with the following rules:

1. A base rate of interest shall be determined for January 1, 2002 and for each adjustment date after January 1, 2002 and shall be equal to the average prime rate on,
 - i. October 15 of the previous year, if the adjustment date is January 1,
 - ii. January 15 of the same year, if the adjustment date is April 1,
 - iii. April 15 of the same year, if the adjustment date is July 1, and
 - iv. July 15 of the same year, if the adjustment date is October 1.
2. The base rate of interest in effect on a particular date shall be,
 - i. the base rate for the particular date, if the particular date is an adjustment date, and
 - ii. the base rate for the last adjustment date before the particular date, otherwise.
3. The prescribed rate of interest payable by an entity under the Act in respect of a particular day shall be an annual interest rate that is three percentage points higher than the base rate of interest in effect on that day.
4. The prescribed rate of interest to be paid or allowed to an entity under the Act in respect of a particular day shall be an annual interest rate that is two percentage points lower than the base rate of interest in effect for that day.
5. For an overpayment that results from a decision of the Minister of Finance or a court on an objection to, or an appeal from, an assessment or a statement of disallowance, the prescribed rate of interest to be paid or allowed in respect of a particular day is the base rate of interest in effect for that day. O. Reg. 135/02, s. 10 (1).

(2) In this section,

“adjustment date” means January 1, April 1, July 1 or October 1;

“average prime rate”, on a particular date, means the mean, rounded to the nearest whole percentage point, of the annual rates of interest announced by each of the Royal Bank of Canada, The Bank of Nova Scotia, the Canadian Imperial Bank of Commerce, the Bank of Montreal and The Toronto-Dominion Bank to be its prime or reference rate of interest in effect on that date for determining interest rates on Canadian dollar commercial loans by that bank in Canada. O. Reg. 135/02, s. 10 (2).

11. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 135/02, s. 11.

